



# DNK Declaration 2024



The  
SUSTAINABILITY  
Code  
Signatory **2024**

German Institute  
of Development  
and Sustainability

## Publication details



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DOI 10.23661/r2.2026



IDOS is institutionally financed by the Federal Ministry for Economic Cooperation and Development, based on a resolution of the German Bundestag, and the state of North Rhine-Westphalia as a member of the Johannes Rau Research Foundation.



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## General information

**Company name and logo:**

German Institute of Development and Sustainability (IDOS)



**Number of staff:**

180 (as at 31 December 2024)

**Reporting year:**

2024

**Indicator set used:**

GRI

**Verification by third parties:**

GHG inventory verified by Arqum GmbH

**Reporting obligation:**

no

**National action plan on business and human rights:**

no

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The **German Institute of Development and Sustainability (IDOS)** is a renowned research institute and influential think tank. IDOS conducts empirical, theory-led and application-oriented research, enables transregional knowledge cooperation and training, and offers policy advice at the intersection of “development” and “sustainability”, with the aspiration to co-shape a collaborative multipolar world for sustainable futures.

The institute’s threefold approach of research, policy advice, and knowledge cooperation

and training uniquely positions it between disciplinary, political, social and cultural boundaries. It takes a global partnership approach and advances transformative pathways at the science-policy-society interface.

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# Criteria 1-10

## Sustainability concept

### 1. Strategy

The company declares whether or not it pursues a sustainability strategy. It explains what concrete measures it is undertaking to operate in compliance with key recognised sector-specific, national and international standards.

At IDOS, operational sustainability is an integral part of the institute's development. In 2024, as part of our sustainability reporting under the German Sustainability Code (DNK), we began preparations to conduct a double materiality analysis in 2025. This analysis systematically builds on the institute's strategy, thus creating the basis for effective sustainability management.

Measures that are already being implemented and are significant for IDOS can be found on our website: [www.idos-research.de/en/about-us/sustainability-management/](http://www.idos-research.de/en/about-us/sustainability-management/).

### 2. Materiality

The company discloses the aspects of its business operations that have a significant impact on sustainability issues and what material impact sustainability issues have on its operations. It analyses the positive and negative effects and provides information as to how these insights are integrated into the company's processes.

With the relevant preparations already having begun in 2024, an analysis of material topics is planned for 2025.

### 3. Objectives

The company discloses what qualitative and/or quantitative as well as temporally defined sustainability goals have been set and operationalised and how their level of achievement is monitored.

In 2022, IDOS and the German Federal Ministry for Economic Cooperation and Development (BMZ) signed a memorandum of understanding (MoU) concerning their common understanding of the path towards greenhouse gas neutrality – as defined in the Federal Climate Action Act (Bundes-Klimaschutzgesetz) of 12 December 2019, as amended on 21 August 2021. In this MoU, IDOS undertakes to achieve GHG neutrality in line with the GHG Protocol (GHGP) by 2030 at the latest.

Implementing the MoU with BMZ is a concrete goal for IDOS. The institute is already working to achieve it and, in this context, will be publishing its first GHG inventory for the years 2022/2023 along with the associated report at the end of 2025.

Further concrete sustainability goals in line with the DNK are to be developed in the years ahead based on the results of the double materiality analysis.



## 4. Depth of the value chain

**The company states what significance aspects of sustainability have for added value and how deep in the value chain the sustainability criteria are verified.**

As part of preparations for our first double materiality analysis and our GHG inventory, we considered the upstream and downstream processes in our value chain. As a non-university research institute, IDOS produces hardly any material products: we offer digital end products and publish a limited number of printed copies of our IDOS publication series (for more information, see [criterion 11](#)).

In addition, IDOS provides independent, research-based advice to decision-makers in Germany, Europe and third countries and world regions and at global level; it also runs three training programmes. As part of the research, advice and training at IDOS, various event formats are organised and business travel is undertaken.

Within the meaning of the GHGP, the institute's upstream activities include the following: commuting by employees, business travel, waste, purchased business supplies and purchased services (expert reports, catering, translations, printing, etc.). Its downstream activities include the publication of IDOS publications (in digital and, in some cases, print form) and events attended by external participants not employed by IDOS from the field of politics, governments, international organisations, the research community, civil society and the private sector.

Sustainability criteria are systematically reviewed, particularly in connection with our GHG inventory, in terms of the GHG emissions produced (cf. [criteria 11-13](#)).

Moreover, we integrate social sustainability criteria into areas such as gender equality, diversity and the prevention of corruption. We report on these topics in different sections of this declaration.

As IDOS barely produces or sells any material goods, no significant environmental pollution arises from production processes or supply chains. Nevertheless, we are aware of the emissions associated with our operations – particularly from air travel – and of the potential challenges, conflicting goals and opportunities along our value chain.

In connection with our activities – in research, advice and training – we work thematically and cooperatively on sustainable futures and reflect on both challenges and solutions in the field of sustainability.

In direct contact with suppliers, for example in connection with events (catering), we take care to purchase sustainable and regional goods. We do not have any suppliers in the conventional sense for further processing in production processes. Information on procurement and supply is provided at various points in this report (cf. external printing).

In the future too, IDOS will continue to use its sustainability reporting to consider relevant areas of its research and administrative processes with a view to identifying and monitoring opportunities and challenges on an ongoing basis and to develop targeted measures. In doing so, we are guided by scientific standards and by regulatory requirements (e.g. the guidelines on sustainability management in non-university research organisations, LeNa; the German Sustainability Code, DNK; the European Sustainability Reporting Standards, ESRS).



## Criteria 5–10

# Process management

### 5. Responsibility

**Accountability within the company's management with regard to sustainability is disclosed.**

**Sustainability management** has been developed and coordinated by a Sustainability Manager (up to 25% FTE) since August 2024. The Sustainability Manager supports and advises senior management on establishing and implementing sustainability reporting and the GHG inventory and implements these reports in close coordination with management.

Staff at IDOS are intrinsically motivated and not only include sustainability aspects in their research, but also take account of them on their own responsibility in their everyday work and in organisational processes. In addition to institutional sustainability management, IDOS also has a voluntary working group in which employees can play a proactive role and can develop and implement sustainability measures.

### 6. Rules and processes

**The company discloses how the sustainability strategy is implemented in the operational business by way of rules and processes.**

We are currently preparing to conduct our first double materiality analysis (cf. **criteria 1-3**), on the basis of which we intend to produce a plan with specified strategic goals, processes and responsibilities.

Compliance with sustainability criteria is already part of our everyday operations in various parts of the institute. This particularly includes raising awareness among employees to critically examine whether business trips are necessary, integrating sustainability into event management, raising awareness about energy management and much more. At an internal level, sustainability criteria are integrated into various guidelines, which are stored on a central server that can be accessed by all employees.

## 7. Control

**The company states how and what performance indicators related to sustainability are integrated into its periodical internal planning and control processes. It discloses how suitable processes ensure reliability, comparability and consistency of the data used for internal management and external communication.**

Not yet available. Cf. [criterion 6](#).

### **Performance indicator for criteria 5-7**

#### **→ GRI SRS-102-16**

##### **a. A description of the organisation's values, principles, standards and norms of behaviour.**

The institute's **vision and mission** is to co-shape a collaborative multipolar world for sustainable futures. We do so by conducting high-quality research, offering independent policy advice, and learning across borders and regions while seeking to align development and sustainability.

Striving to achieve the institute's vision and mission together, we adopt an inclusive approach to our dealings with one another marked by respect for difference and mutual appreciation while at the same time focusing on achieving our objectives in research, policy advice and training with support from the service facilities. Promoting a joint "Team IDOS" culture and identity is of central importance in this context.

IDOS works in diverse networks based on trust with partners across the globe to include their perspectives and options for action. The aim is

to develop multi-perspective research, policy advice and training across various world regions through close cooperation arrangements and the targeted strengthening of transregional partnerships.

## 8. Incentive schemes

**The company discloses how target agreements and remuneration schemes for executives and employees are also geared towards the achievement of sustainability goals and how they are aligned with long-term value creation. It discloses the extent to which the achievement of these goals forms part of the evaluation of the top managerial level (board/managing directors) conducted by the monitoring body (supervisory board/advisory board).**

The institute's managers are its senior management and its executive employees. Staff assessment talks take place at regular intervals with the executive employees – as with all other staff members too – in which goals are discussed and agreed. In addition, regular senior management meetings are held. At the monthly management team meetings, the strategic focus of IDOS is agreed on and concrete measures are adopted by the Institute Council – in which the spokespersons of the research and administrative plenary groups also take part. Topics relevant to sustainability, such as sustainable travel, are specifically addressed during these meetings.

Twice a year, reports on research, advice and training are submitted to the Board of Trustees as the highest governance body, along with the commercial reports (annual financial statement, economic plan, management report). Formal

approval of the actions of executive management takes place annually at the shareholders' meeting in August. In addition, a regular "jour fixe" is held with the shareholders. The International Scientific Advisory Board advises on the academic and strategic focus of IDOS.

For employees and executives whose remuneration is governed by the collective bargaining agreement for the public sector (TVöD), there is a monetary incentive system in accordance with section 8 TVöD (performance bonus). During the staff assessment talk, the resource-efficient and cost-conscious use of workplace equipment and resources is assessed. The result of the assessment is based on a standardised criteria matrix applied by the relevant supervisors in each case.

### **Performance indicator for criterion 8**

#### **→ GRI SRS-102-35: Remuneration policies**

##### **a. Remuneration policies for the highest governance body and senior executives for the following types of remuneration:**

i. **Fixed pay and variable pay, including performance-based pay, equity-based pay, bonuses, and deferred or vested shares.** Remuneration for IDOS employees is based on the collective bargaining agreement for the private sector or is individually negotiated for staff not covered by the collective bargaining agreement; the salaries of the latter are disclosed annually in a remuneration report. There is no performance-based or equity-based pay. There are also no bonuses or other additional payments. IDOS offers a company pension through the Pension Asso-

ciation of Companies Supported by the Federal Government and the Federal States (Versorgungsverband bundes- und landesgeförderter Unternehmen, VBLU) and staff can make use of employee savings schemes. The governance body and the other bodies do not receive any remuneration, bonuses or other payments with the exception of travel expenses to cover the cost of attending meetings.

##### ii. **Sign-on bonuses or recruitment incentive payments.**

IDOS does not offer any recruitment incentive payments.

##### iii. **Termination payments.**

No termination payments are made.

##### iv. **Demands for repayment.**

No details.

##### v. **Retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives and all other employees.**

The highest governance body does not receive any pension benefits. Managers and other employees can take part in the company pension scheme through VBLU, an additional pension insurance scheme into which IDOS pays 6.1% and employees/managers pay 0.8%.

##### **b. How performance criteria in the remuneration policies relate to the highest governance body's and senior executives' objectives for economic, environmental and social topics.**

IDOS reports to the governance body twice a year on sustainable objectives and their implementation. This information is also included in the management report in the annual financial statement. Moreover, a memorandum of understanding (MoU) has been signed with the shareholder BMZ on achieving GHG neutrality by 2030.

→ **GRI SRS-102-38:**

**Annual total compensation ratio**

- a. Ratio of the annual total compensation for the organisation's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country.**

IDOS receives institutional funding from the German Government and the state of North Rhine-Westphalia (NRW); its budget plan forms part of the federal budget. The number of positions and their assignment to salary groups in accordance with the current provisions for the public sector are specified in the budget preparation processes by approval of the shareholders and the German Bundestag.

IDOS does not collect metrics on remuneration and no evaluation is conducted by career path, as this is usually done by salary group. However, application of the collective bargaining agreement for the federal government (TVöD Bund West) and of the provisions applicable to the public sector ensures that remuneration is in line with the salary structures specified for the public sector and that there is no difference between the average earnings of female and male employees and no gender-specific income disparity.

## 9. Stakeholder engagement

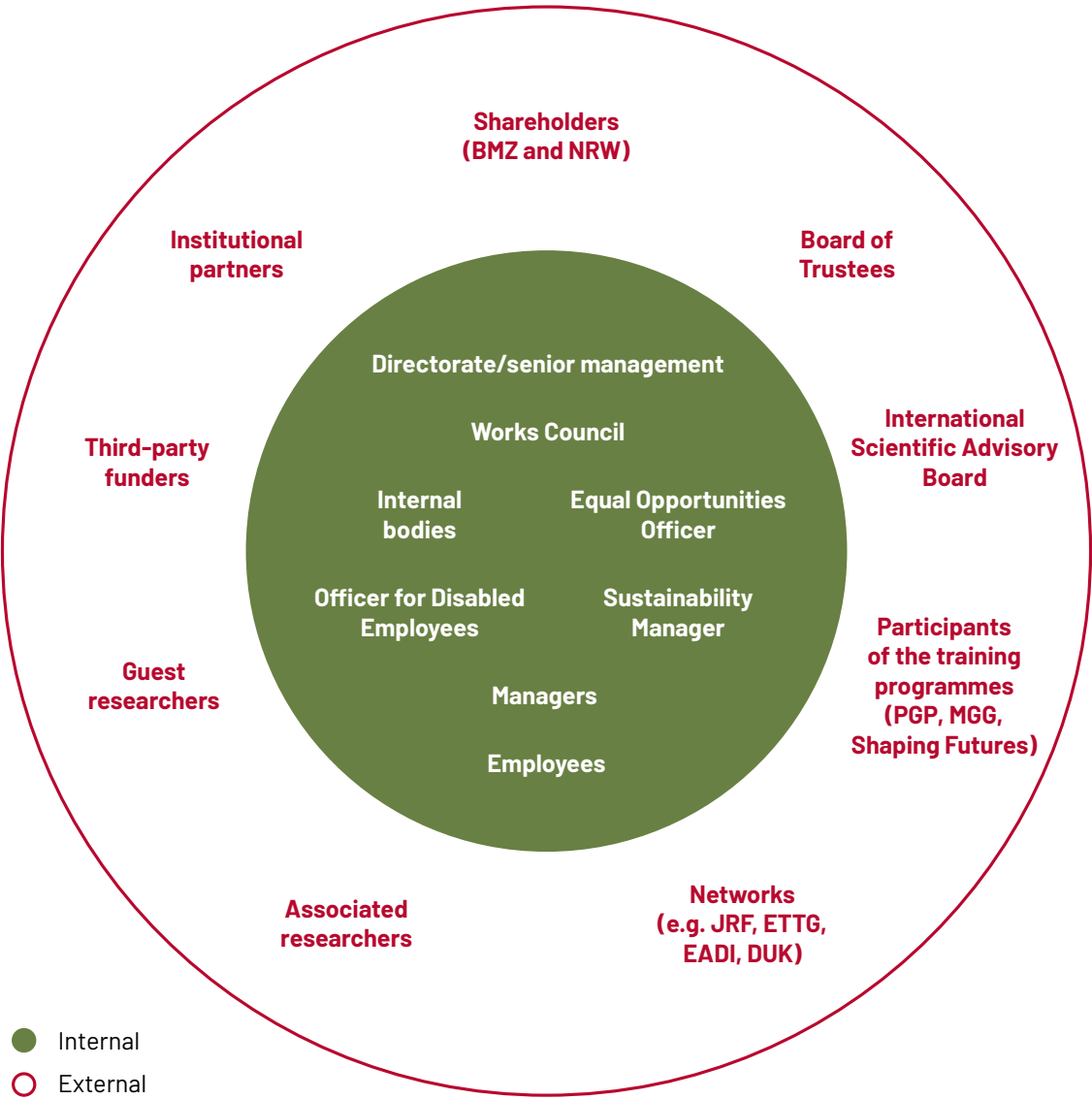
**The company discloses how the socially and economically relevant stakeholders are identified and integrated into the sustainability process. It states whether and how an ongoing dialogue takes place with them and how the results are integrated into the sustainability process.**

Closer consideration of our stakeholders is to be included as part of the double materiality analysis planned to be conducted in 2025. As this will be our first materiality analysis and is primarily designed as an inventory in the context of the DNK declaration, there will initially be no detailed stakeholder survey in 2025 such as is usually performed for a double materiality analysis.

As part of our GHG inventory, which is based on the joint MoU between BMZ and IDOS, BMZ is involved on an ongoing basis. The results of the GHG inventory will be published in an initial report in 2025.

Our main stakeholder groups in the context of sustainability management are the following:

Figure 1: Stakeholder groups



JRF: Johannes Rau Research Foundation; ETTG: European Think Tanks Group; EADI: European Association of Development Research and Training Institutes; DUK: German Commission for UNESCO

### **Performance indicator for criterion 9**

#### **→ GRI SRS-102-44:**

##### **Key topics and concerns**

- a. Key topics and concerns that have been raised through stakeholder engagement, including:**
- i. how the organisation has responded to those key topics and concerns, including through its reporting;**
  - ii. the stakeholder groups that raised each of the key topics and concerns.**

A systematic collection of information on key topics and concerns of the stakeholders is a core element of reporting in line with GRI SRS-102-44. However, a comprehensive survey of stakeholders is time-consuming and requires considerable human resources, which is why IDOS currently cannot specify a date for conducting a survey of this kind.

Key topics and concerns are currently already being identified through existing exchange formats and ongoing interaction with relevant stakeholder groups and are incorporated into reporting. IDOS is continually examining how stakeholders can be involved in a structured and more extensive manner as part of the double materiality analysis in future.

## **10. Innovation and product management**

**The company discloses how innovations in products and services are enhanced through suitable processes which improve sustainability**

**with respect to the company's utilisation of resources and with regard to users . Likewise, a further statement is made with regard to if and how the current and future impact of the key products and services in the value chain and in the product life cycle are assessed.**

In connection with our activities – in research, advice and training – we work thematically and cooperatively on sustainable futures and reflect both on challenges and on solutions in the field of sustainability.

Our end products are publications, studies and digital formats. Innovation is manifested here in the ongoing optimisation of processes, for example making these products available in digital form, open access and resource-efficient production (cf. **critterion 12**, Publications Office and printing).

Sustainability criteria are systematically reviewed in our own use of resources in the course of our activities, in particular in the context of our GHG inventory. In addition, we integrate social sustainability criteria in areas such as gender equality, diversity and the prevention of corruption. We report on these topics in different sections of this declaration.

### **Performance indicator for criterion 10**

#### **→ G4-FS11:**

**Percentage of assets subject to positive and negative environmental or social screening.**

GRI performance indicator G4-FS11 is not relevant to IDOS as the institute does not have any financial assets as defined by this indicator.



## Criteria 11-13

# Environment

### 11. Usage of natural resources

The company discloses the extent to which natural resources are used for the company's business activities. Possible options here are materials, the input and output of water, soil, waste, energy, land and biodiversity as well as emissions for the life cycles of products and services.

**DNK aspect 1:** Give a qualitative account of which natural resources your company primarily uses in its business activities or are affected by its activities.

IDOS operates at two locations in Bonn: Tulpenfeld and Fritz-Schäffer-Straße. The total office space and usable area is around 6,189 m<sup>2</sup>. As a research institute, IDOS does not use any natural resources for the production of material goods. Its use of resources is limited to the institute's everyday work at the sites. These include the following in particular:

- District heating
- Electricity
- Use of technical equipment
- Water consumption as part of general use of the buildings
- Paper consumption
- Waste disposal
- Company vehicle

**DNK aspect 2:** Using the appropriate units of measurement in each case, state the amount of the natural resources which are material to your business operations that your company uses. You can rank the most important resources here.

IDOS currently reports on its energy and water consumption, the emissions from its energy consumption and its paper consumption. Waste disposal is not currently documented.

- District heating in kWh
- Electricity in kWh
- Water consumption in m<sup>3</sup>
- Paper consumption in number of sheets
- Fuel consumption for the company vehicle in litres

The values for the reporting years can be found in the performance indicators.

As the subtenant at both locations, the institute has no direct influence on management of the building.

Despite the limited options for exercising any direct influence on management of the building, IDOS attaches great importance to the sustainable use of resources. Employees are regularly reminded to adopt a mindful and responsible approach to using energy and materials. In addition, various awareness-raising measures are implemented, particularly geared towards the economical use of heating, electricity and paper.

Table 1: Location information

<b>Central location (Location 1)</b>	<b>Tulpenfeld 6, 53113 Bonn</b>	4.492,49 m <sup>2</sup>	Sole tenant of the building, straightforward consumption allocation based on consumption units. Property management is handled by Verwey GmbH; heating and utility costs are billed by Techem GmbH.
<b>FSS location (Location 2)</b>	<b>Fritz-Schäffer- Straße 26, 53113 Bonn</b>	1.696,83 m <sup>2</sup>	Shared use with the German Institute for Development Evaluation (DEval). Property management is handled by the Institute for Federal Real Estate (BlmA); heating and utility costs are billed by Ista SE.

## 12. Resource management

The company discloses what qualitative and quantitative goals it has set itself with regard to its resource efficiency, in particular its use of renewables, the increase in raw material productivity and the reduction in the usage of ecosystem services, which measures and strategies it is pursuing to this end, how these are or will be achieved, and where it sees there to be risks.

IDOS uses natural resources primarily in connection with its use of rented property, mobility and procurement. As with any use of natural resources, there are potential environmental risks. However, IDOS has not identified any material risks with direct negative environmental impacts, as its use of resources is of a typical magnitude for this sector.

This first sustainability report serves as an inventory and the basis for the systematic recording and steering of the consumption of resources. In addition to initial quantitative and qualitative information, initial targets are

defined for the years ahead, particularly as part of our GHG inventory.

A core aspect of sustainable procurement is the use of the federal procurement platform Kaufhaus des Bundes, through which environmentally friendly and sustainable products can be specifically ordered. In addition, IDOS is careful to apply resource-efficient procurement criteria wherever possible.

### External communication

In recent years, IDOS has considerably reduced its printed products for external communication and has largely changed over to digital formats ("digital first") with a view to saving resources and reducing emissions. Content and the IDOS brand are increasingly communicated through digital channels, for example via social media, an HTML newsletter and videos. Printed materials are only used where this is reasonable and appropriate in the interests of effective communication.

Printed products can be specifically chosen if they:

- reach certain target groups more effectively (e.g. are made available for people to take at events or at IDOS itself),
- create a greater sense of commitment or attract more attention (e.g. premium invitations or postcards),
- are designed to be passed on or left out as physical copies (e.g. information cards, flyers),
- can be used for a long period (e.g. annual report, overview maps) or
- contribute to branding as a haptic element (e.g. sustainable advertising).

### Decision-making processes and criteria

The Communications Department decides whether and in what form a printed product or advertising is ordered on the basis of the following criteria:

- Target group focus: who is it designed to reach and how?
- Print run: as much as necessary – as needs-based and resource-efficient as possible, for example print on demand.
- Relevance over time: can the product be used on a long-term basis or will it soon be out of date?
- Distribution planning: readers are identified in advance; digital and postal distribution lists are specifically coordinated to determine the quantity of printed products to be ordered.

Specific examples illustrate the change in this context: a general IDOS flyer that used to be printed in large quantities has been discontinued, as has the printing and storage of publications such as the opinion pieces in “The Current Column” series. The only print formats left are selected ones such as the “IDOS at a glance” card

to be used on specific occasions and the Annual Report, which will only be published every three years in future – still in printed form at senior management’s request but in a considerably smaller print run.

### Sustainable materials and production

When selecting print products and advertising materials, IDOS places great emphasis on sustainability:

- Environmentally certified materials are preferred (e.g. recycling paper, FSC or Blue Angel ecolabels).
- Local printers are preferred in order to reduce transport distances.
- We strictly avoid using environmentally harmful print finishing such as varnishing.
- Where possible, we offset CO<sub>2</sub> emissions through the “Print-CO<sub>2</sub>” climate initiative.

For advertising materials, too, the focus is on sustainable, durable and fairly produced products, such as refillable pens made of recycled plastic and wooden cubes containing flower seeds. In principle, we do not purchase disposal products designed for one-time use or articles made of conventional plastic.

### Conflicting interests: branding and sustainability

Originally known as the German Development Institute (DIE), the institute was renamed the German Institute of Development and Sustainability (IDOS) in 2022. Its visual branding, particularly in the context of its new name and logo, plays an important role in the choice of print and advertising materials. At the same time, its identity as a research institute for sustainable

development must be borne in mind at all times.

Conflicting interests – branding, functionality and sustainability – are discussed openly and weighed up in the team. Thus, in individual cases, for instance for roller banners, we may decide against using the product with the best environmental credentials if, in practice, it would not be sufficiently durable or stable. In cases like these, the environmental footprint is assessed not only on the basis of the choice of material but also from the point of view of durability, functionality and reusability.

Smaller gestures such as sending out Christmas cards have also been adapted: they are now predominantly digital; a small quantity of printed copies is sent out to selected partners only – as a conscious mark of appreciation.

### **Publications Office and library**

The Publications Office is responsible for three products: 1. policy briefs (4-16 pages); 2. discussion papers (16-100 pages); 3. studies (book format, online only). Up until a few years ago, all three products had a print run of around 60-80 copies. As part of the redesign of the library and the integration of the Publications Office, reforms were gradually introduced. The regular print run was limited to 30 copies, of which 15 are legal deposit copies sent to other libraries and copies for the shareholders. The Studies series has been turned into an online-only format. The layout has been redesigned such that the covers of the three publication series no longer need to be produced externally using elaborate offset printing processes. Everything can be printed in house. The number of printed pages has thus been reduced from an estimated 80,000 pages to 19,000 pages a year. In addition, since 2021, the

institute's own series have been designed and produced with improved accessibility features in line with legal requirements.

The Publications Office continues to support researchers at IDOS with the open access publication of their research results. This enables the research community to access the results for an unlimited period and free of charge, explicitly including low- and middle-income countries. In 2024, the open access percentage was 85%.

Also in connection with the redesign of the library, the purchase of printed journals (around 50 titles) and newspapers (8 titles) has been almost completely changed over to digital versions.

The increase in energy consumption as a result of the provision and procurement of digital products cannot be calculated as yet and is also not included in tendering processes.

The library and the Publications Office aim to eliminate the use of paper both in the production of publication series and the procurement of sources of information.

### **Performance indicators for criteria 11-12**

#### **→ GRI SRS-301-1:**

#### **Materials used by weight or volume**

For its in-house printing, IDOS uses both FSC-certified paper, recycled paper and conventional paper. Conventional paper is currently used to print IDOS publications and business cards, as recycled paper is not compatible with the institute's corporate design due to its low level of whiteness.

For printed materials used for external communication through the Communications Department, it is currently not possible to use 100% recycled paper. For materials such as roller banners and brochures, the use of stable paper is currently unavoidable and this cannot be achieved using 100% recycled paper. Wherever possible, however, certified products

are chosen, which at least guarantee that they originate from sustainable and environmentally friendly sources and processing.

As a general measure, IDOS has set its in-house photocopiers to black and white, double-sided and recycled paper by default. IDOS orders its recycled paper from the Kaufhaus des Bundes.

**Table 2: Internal paper consumption**

	2022	2023	2024
Recycled paper	100,000 sheets	200,000 sheets	100,000 sheets
FSC Mix paper	6,750 sheets	8,000 sheets	6,000 sheets
Conventional paper		200,000 sheets	105,200 sheets

**Table 3: Paper consumption for printed products for external communication, Communications Department**

	Label	2023	2024
Christmas cards	FSC	500 cards	500 cards
Roller banners	None		8 banners
Folders	Certified with the PEFC sustainability label		1,000 folders

→ **GRI SRS-302-1: Energy consumption within the organisation**

**Table 4: Electricity**

	2022	2023	2024
<b>Tulpenfeld</b>	225.812,540 kWh	200.759,240 kWh	Figure not yet available
<b>FSS</b>	77.461,38 kWh	81.284,99 kWh	Figure not yet available

**Table 5: District heating**

	2022	2023	2024
<b>Tulpenfeld</b>	424.910,00 kWh	352.920,00 kWh	Figure not yet available
<b>FSS</b>	72.735,04 kWh	77.899,068 kWh	Figure not yet available

→ **GRI SRS-302-4:  
Reduction of energy consumption**

IDOS is currently unable to provide any details about the reduction in its energy consumption. The first GHG inventory (2022/2023) was compiled

in 2024. On the basis of this, depending on the time and human resources available, a reduction pathway will be developed with concrete targets in line with the GHGP. Independently of this, the measures already implemented for sustainable energy use at the institute continue to apply.

→ **GRI SRS-303-3 (2018): Water withdrawal**

**Table 6: Cold water**

	2022	2023	2024
<b>Tulpenfeld</b>	630 m <sup>3</sup>	741 m <sup>3</sup>	Figure not yet available
<b>FSS</b>	360,89 m <sup>3</sup>	442,22 m <sup>3</sup>	Figure not yet available

→ **GRI SRS-306-3 (2020):**  
**Waste generated**

In the materiality analysis as part of our GHG inventory, the “waste generated” category was no longer classified as primarily material. At present, in view of the time and human resources available, we are not yet planning to record the amount of waste generated.

### 13. Climate-relevant emissions

**The company discloses the greenhouse gas (GHG) emissions in accordance with the GHG Protocol or standards based on it and states the goals it has set itself to reduce emissions.**

In 2022, IDOS and BMZ signed an MoU concerning their common understanding of the path towards GHG neutrality – as defined in the Federal Climate Action Act (Bundes-Klimaschutzgesetz) of 12 December 2019, as amended on 21 August 2021. In this MoU, IDOS undertakes to achieve GHG neutrality in line with the GHGP by 2030 at the latest. Based on the Paris Agreement and the definition adopted by BMZ, we understand this as the balance between anthropogenic GHG emissions and their removal using natural or engineered carbon sinks; in other words, the amount of GHGs released as a result of human activities is removed from the atmosphere again through natural or engineered processes.

In 2025, in our first report, we will for the first time be publishing a verified inventory of our GHG emissions for the period 2022/2023. This information is collected on the basis of the GHGP and forms the basis for our emissions management.

**DNK aspect 1:**

**Identify the key emission sources and outline the greatest challenges your company faces in relation to climate-relevant emissions.**

**a. Energy consumption**

Energy consumption at the main location is one of the largest sources of emissions. This is partly due to the technical infrastructure and to the fact that the administrative processes are bundled there. At its location on Fritz-Schäffer-Straße, IDOS has only limited influence on energy consumption, as these premises are used jointly with another institute. The increase in mobile working is reducing consumption at the locations, but this is merely transferring emissions to other places.

**b. Business flights**

For a research institute with international operations, business flights are a necessary instrument in providing services in line with our mandate but at the same time they are a major source of emissions for IDOS. As part of operational sustainability management, this is a key area of activity in the pursuit of environmental sustainability (cf. [criterion 2](#)).

IDOS is aware of the conflicting goals associated with the travel needed to perform our work and the aim of avoiding emissions wherever possible. To fulfil the institute’s mandate, however, IDOS depends on business travel – with field research trips, national and international events and IDOS training programmes. Although numerous formats are now carried out in hybrid or completely digital form, in-person presence at global conferences and meetings is nevertheless a vital part of our institute-related work.

IDOS takes its duty to set an example seriously with regard to these competing interests – the global impact of our activities, the institute’s mandate and environmentally responsible actions. In the years ahead, IDOS will thus continue to devote considerable effort to avoiding, reducing and offsetting emissions generated by business travel.

**DNK aspect 2:**

**Report on your climate-relevant emission goals and the planned goal achievement time frames and on your use of renewable energies.**

IDOS already uses green energy at both its locations. Only the general electricity used at the second location cannot be influenced, as this is organised by the property owner. The GHG inventory (2022/2023) is the first systematic record of the institute’s own emissions and at the same time is an analysis of our current situation. The aim of this analysis is to create a reliable set of data as the basis for our internal sustainability management, to ensure transparency regarding relevant sources of emissions and to identify initial potential and risks. The insights obtained from this analysis serve as the starting point for developing effective reduction measures. On the basis of the present inventory, an emissions reduction pathway is to be drawn up in the years ahead, setting out specific details of our short-term, medium-term and long-term reduction goals. On the basis of this, a road map is to be developed that goes beyond measures that have already been implemented and seeks to identify new, proactive solutions.

The GHG inventory will be updated annually to allow an ongoing review of progress and to facilitate a strategic focus on the path to becoming a GHG-neutral organisation.

**DNK aspect 3:**

**Report on your strategies and concrete measures for reducing climate-relevant emissions and for using renewable energies.**

Cf. aspect 2.

**DNK aspect 4:**

**State whether previous goals were achieved and, if so, to what extent, and disclose any goals which were not achieved and why.**

Cf. aspect 2.

**DNK aspect 5:**

**State which benchmarks you use for your calculations, in particular the reference year in the case of reduction calculations, the parts of the company to which your calculations apply, emission factors and the regime used (e.g. Carbon Disclosure Project, GHG Protocol, the VfU’s environmental performance indicators for financial institutions, etc.).**

In its GHG inventory based on the GHGP, IDOS includes both locations at which it operates as the organisational system boundary under the operational control approach. The baseline year is 2022. To calculate its GHG emissions, IDOS uses the ecocockpit tool and national emission factors, largely from the German Federal Ministry for the Environment. Its operational system boundaries take account of Scope 1 (petrol and refrigerants), Scope 2 (district heating and electricity) and Scope 3 (business-related air travel)(cf. GHG inventory).

**Performance indicators for criterion 13:**

→ **GRI SRS-305-1:**  
**Direct (Scope 1) GHG emissions**

→ **GRI SRS-305-3:**  
**Other indirect (Scope 3) GHG emissions**

→ **GRI SRS-305-2:**  
**Energy indirect (Scope 2) GHG emissions**

**Table 7: GHG inventory for 2022 and 2023**

		2022	2023	2024
Emissions source		Emissions kg CO <sub>2</sub> e	Emissions kg CO <sub>2</sub> e	Emissions kg CO <sub>2</sub> e
<b>Scope 1</b>				
<b>Petrol</b>	litres	235,18	446,48	187,15
<b>Refrigerants</b>				
R410A*	kg	104,4	104,4	104,4
<b>Scope 2</b>				
<b>Electricity (location-based)</b>				
Tulpenfeld	kWh	99.131,71	77.894,59	90.034,24
FSS**	kWh	34.005,78	31.538,58	
<b>Electricity (market-based)</b>				
Tulpenfeld	kWh	0,00	0,00	0,00
FSS	kWh	0,00	0,00	0,00
FSS general electricity***	kWh	8.084,97	8.702,68	k.A.
<b>District heating</b>				
Tulpenfeld	kWh	55.493,25	55.126,10	
FSS	kWh	9.495,37	12.167,83	
<b>Scope 3</b>				
<b>Business-related air travel****</b>	km	41.300,00	552.000,00	912.000,00
<b>Total in tCO<sub>2</sub>e</b>		<b>239,77</b>	<b>729,28</b>	

\* The quantity shown corresponds to the refills carried out during the period 2022–2024. Since the exact timing of the refills cannot be determined, the quantity has been distributed across the individual years.

\*\* Including FSS general electricity (not green electricity).

\*\*\* 100% green electricity at the Tulpenfeld location and for the floor electricity of IDOS at the FSS location. Proof of origin available. Stadtwerke Flensburg applies an emission factor of 0 gCO<sub>2</sub>e/kWh an.

\*\*\*\* Includes all flights booked through the travel agency. Supply and calculation of GHG emissions for 2022 and 2023 by atmosfair; in 2024 via Airplus.

→ **GRI SRS-305-5:**  
**Reduction of GHG emissions**

IDOS is currently unable to provide details concerning the reduction of its GHG emissions. The first GHG inventory was compiled in 2024 (2022/2023). Based on this, depending on the time and human resources available, a reduction pathway is to be developed with concrete targets in line with the GHGP.

Independently of this, the measures already implemented for the sustainable use of resources and planned measures to reduce emissions, particularly those associated with business-related air travel and energy, continue to apply at the institute.



## Criteria 14-20

### Society

#### 14. Employee rights

**The company reports on how it complies with nationally and internationally recognised standards relating to employee rights as well as on how it fosters staff involvement in the company and in sustainability management, what goals it has set itself in this regard, what results it has achieved thus far and where it sees risks.**

Based in Bonn, Germany, IDOS is subject to German labour laws with the employee rights enshrined therein. In addition, the collective bargaining agreement for the public sector (TVöD) applies. Fair, transparent working conditions and remuneration in line with the collective bargaining agreement are thus guaranteed. IDOS upholds the rights of its employees to co-determination, information and participation and to health and safety protection at the workplace in accordance with the legal requirements. It places great importance on creating a safe,

non-discriminatory and respectful working environment. Compliance with these standards is continually monitored and is an ongoing objective of our human resources policy.

IDOS has well-established employee representation structures to achieve these objectives. An elected Works Council, which currently also performs the duties of the Officer for Disabled Employees, and an elected Equal Opportunities Officer represent the interests of the employees and maintain a regular, trustful dialogue with senior management. The Equal Opportunities Officer supports the promotion of equal opportunities, diversity and conditions that enable employees to reconcile family and work life. The latter is being further developed on an ongoing basis by means of a structured certification process.

The institute's human resources policy reflects the funding structures of IDOS and of research

in general. This results in a combination of long-term employment (unlimited employment contracts) and employment based on the term of third party-funded projects (fixed-term employment contracts), the proportion of which is typical for a research institute.

Furthermore, training and health benefits are key elements of the institute's human resources policy; they are continually promoted and expanded in a targeted manner. The Occupational Safety Committee meets every quarter, for example, while the company doctor visits the institute four to six times a year and staff undertaking business trips to third states undergo mandatory medical examinations specifically relating to tropical diseases and can seek medical advice, if necessary.

In order to promote the mental health of our employees, a mental health survey has been planned for 2025 and in case of need staff can approach two colleagues who have been trained as "mental first aiders". Further health management aspects include ergonomically designed workplaces and flexible working time models.

Employees are actively involved in further developing our sustainability strategy. This is done, among other things, through internal information events, participation formats and regular exchange between senior management, the Works Council and the Equal Opportunities Officer. Proposals and ideas from the workforce are fed directly into operational measures designed to improve environmental and social standards. In 2019, a working group on this topic was set up and provides proactive support to senior management. Moreover, since 2024, a staff member has been partially released from

other duties to devote up to 25% of working hours to her work as the institute's Sustainability Manager.

The institute's current operations do not give rise to any material risks that could have a negative impact on employees' rights. Central protective mechanisms have been established, namely the application of the collective bargaining agreement (TVöD), active co-determination by the Works Council and institutionalised work on equal opportunities. Potential risks, such as a shortage of skilled workers or increasing mental strain in the working environment, are identified at an early stage as part of the institute's health management and are addressed by initiating suitable measures.

## 15. Equal opportunities

**The company discloses in what way it has implemented national and international processes and what goals it has for the promotion of equal opportunities and diversity, occupational health and safety, participation rights, the integration of migrants and people with disability, fair pay as well as a work-life balance and how it will achieve these.**

**DNK aspect 1: Report on the goals and planned goal achievement time frames for equal opportunities and diversity within the company, fair pay for all, a work-life balance and integration.**

To promote equal opportunities, integrate international staff, people of migrant background and people with a disability, ensure fair pay and help employees reconcile their family and work life, the following measures are decisive at IDOS:

- Advice provided by the Equal Opportunities Officer and the Works Council
- Interests of employees with a disability represented by the Works Council
- Equal Opportunities Plan: promotion of gender equality by stipulating goals with specific deadlines for achieving them and implementation measures every four years along with an annual evaluation
- Ombuds Office
- In-house training on anti-discrimination, communication and diversity
- Signing of the German Diversity Charter
- "audit berufundfamilie" certification as a family-friendly organisation
- Signing of the German Care Charter

The Occupational Safety Committee convenes several times a year and is made up of the company doctor, two appointed IDOS safety officers, a representative of the administration of the Internal Service, members of the Works Council and an external expert on occupational safety. The committee advises senior management on matters relevant to safety.

Various measures are implemented in the area of health management, including events, the assignment of psychological first aiders and support from the company doctor and a tropical medicine specialist. In addition, mental health surveys are carried out and regular walkthroughs of the building are conducted. Courses for workplace first responders, fire safety training and security training for business trips abroad are all offered as in-house training courses.

Employee co-determination is primarily guaranteed through the Works Council. Talks with the Equal Opportunities Officer also provide an opportunity to make requests and suggestions

known to senior management. Both actors maintain a regular dialogue with senior management. Some processes are subject to the participation rights of the Works Council, the Equal Opportunities Officer and the Institute Council, on which all heads of division and department are represented, and are implemented accordingly.

**DNK aspect 2: Report on the strategies and concrete measures regarding equal opportunities and diversity within the company, fair pay for all, a work-life balance and integration.**

IDOS has set itself the goal of continually improving the opportunities for professional development for women, men and people of other genders, people with a disability, people of migrant background and international employees. Gender equality goals are formulated every four years in the Equal Opportunities Plan and implementation of the goals is evaluated annually. The third Equal Opportunities Plan focuses on the "gender" attribute and was valid from 2018 to 2022. The fourth Equal Opportunities Plan took effect in 2023 and is to be implemented by 2026.

It contains the following goals: gender parity in management positions, equal pay and the conversion of fixed-term employment contracts into permanent contracts, non-discriminatory staff selection and assessment, reconciliation of family and work life, equal representation of genders at events and gender-inclusive communication.

Integration is not specifically addressed in the Equal Opportunities Plan. Measures designed to integrate employees are, wherever possible, planned and implemented immediately. IDOS also aimed to obtain "audit berufundfamilie" certification as a family-friendly employer again in

2024. In 2021 and 2024, the following topics were covered during the auditing process: flexible working hours, visibility of services for families, optimisation of work processes, management and human resources development, information on care options and emergency situations, developing an approach to leadership that takes account of family and health matters, producing a training concept, supporting childcare subsidies for participants in the training programmes, and support services on childcare.

**DNK aspect 3:** State whether previous goals were achieved and, if so, to what extent, and disclose any goals which were not achieved and why.

**1. Implementation of gender equality objectives**

The first update of the fourth Equal Opportunities Plan – including an evaluation of the implementation of objectives and an update of staff figures – was completed in September 2024. In 2022, 170 people were employed at IDOS. In 2023, the institute had 176 staff members. Up until 2024, none of the staff stated that they identified as diverse.

**Objective no. 1  
Gender parity in management positions**

As our statistical data show, this objective has already been achieved in senior management and among the heads of division. At the level of project management and heads of facilities, more men than women hold management positions. The Head of the Communications Department is a woman. IDOS continues to pursue gender pa-

**Table 8: Distribution of management positions in research in the period 2018-2023**

	2018		2019		2020		2021		2022		2023	
	f	m	f	m	f	m	f	m	f	m	f	m
<b>Executive management</b>	2	0	2	0	3	0	3	0	2	1	2	1
<b>Head of General Administration, Finances, Library, IT</b>	0	1	0	3	0	3	1	3	1	3	1	3
<b>Head of Communications</b>	1	0	1	0	1	0	1	0	1	0	1	0
<b>Heads of departement</b>	2	3	2	3	4	2	3	3	3	3	3	3
<b>Project managers</b>	2	10	3	6	2	6	11	13	9	12	8	12
<b>Total f/m</b>	7	14	8	12	10	11	19	19	16	19	15	19
<b>Total</b>	21		20		21		38		35		34	

Table 9: Distribution of salary groups

	2018		2019		2020		2021		2022		2023	
	f	m	f	m	f	m	f	m	f	m	f	m
Salary group 15	2	6	2	6	1	6	2	5	1	5	1	4
Salary group 14	27	26	25	33	27	34	27	33	27	34	31	34
Salary group 13	16	12	15	12	17	16	28	16	32	17	24	21
Total w/m	45	44	42	51	45	56	57	54	60	56	56	59
Total	89		93		101		111		116		115	

parity in management positions through the gender-inclusive recruitment of administrative and research staff with the active involvement of the Equal Opportunities Officer and the Works Council. Moreover, the human resources development policy drawn up in 2024 provides for targeted support for female staff members.

### Objective no. 2

#### Gender balance is to be achieved in positions in salary groups 15-13

In 2023, men still accounted for more than 80% of the positions in salary group 15, which is due to the low fluctuation in these positions. The aim of gender parity in salary groups 14 and 13 has almost been achieved. The objective continues to be to achieve gender balance for the positions in salary groups 15-13.

### Objective no. 3

#### Non-discriminatory personnel selection and assessment

Candidates are selected and assessed in line with the principle of non-discrimination. In the institute's job advertisements, individuals who identify as diverse are encouraged to apply to IDOS. Registration of diverse genders is facilitated

by the use of existing software during the application process.

Employees' absences due to family issues and parental leave are taken into account and are discussed in the preparatory talks for the annual staff assessment talks in the presence of the Works Council and the Equal Opportunities Officer. In the assessment of performance, the guidelines on gender-sensitive staff assessments are applied.

### Objective no. 4

#### Reconciliation of family and work life

IDOS has obtained "audit berufundfamilie" certification as a family-friendly employer five times since 2012, including most recently in 2024. The goals that have already been implemented since 2022 include the following:

- Filling vacant positions
- Consulting with heads on the topic of working hours
- Setting work priorities during parental leave
- Adopting an approach to leadership that takes account of family and health matters
- Transparency, optimisation and streamlining of processes

- Diversity training for heads
- Developing a human resources development policy
- Formulating a joint understanding of family
- Developing a health management system
- Introducing a grant programme and child allowance in the postgraduate programme
- Enabling research teams to have co-heads who spend up to 10 weeks abroad
- Creating and fitting out two parent-child rooms in both locations, including a workspace
- Updating the guidelines on subsidies for childcare costs
- Providing information on time off for employees to take care of sick children
- Granting leave under the Family Caregiver Leave Act (Familienpflegezeitgesetz)
- Employer-Works Council agreements on mobile working and flexible working hours
- Instructing heads to hold meetings during core working hours
- Pushing for gender parity in the training programmes

The objectives defined as part of the certification process are pursued on an ongoing basis. In addition, information for caregivers will be made available in 2025 on the basis of the Care Charter launched by the programme of the state of North Rhine-Westphalia (NRW) on balancing work and care commitments, which IDOS has signed.

**Objective no. 5**  
**Representation of women at events, in research cooperation and in training**

A strategy has not yet been drawn up for analysing the participation of women and gender-diverse people in all of the institute’s events. Considerably more women than men or gender-

diverse people take part in the training programmes, but this is in the interests of equal opportunities for women. During recent years, only 30-40% of guest researchers have been women and 0% people of diverse genders. Measures have not yet been undertaken to achieve gender parity. The Communications Department has evaluated the numbers of women and men who appear in press releases and as the authors of the columns:

**Table 10: Gender distribution in press releases**

	2020		2021		2022		2023	
	w	m	w	m	w	m	w	m
	12	22	14	22	14	20	21	26
<b>Total</b>	<b>34</b>		<b>36</b>		<b>34</b>		<b>47</b>	

**Table 11: Gender distribution in columns**

	2020		2021		2022		2023	
	w	m	w	m	w	m	w	m
	46	63	43	37	20	29	43	35
<b>Total</b>	<b>109</b>		<b>80</b>		<b>49</b>		<b>78</b>	

**Objective no. 6**  
**Gender-inclusive communication**

The aim of using gender-inclusive language continues to be pursued by all employees and in the institute’s public relations work, when organising and holding events, in internal communication and in publications. The institute’s in-house guidelines of 2020 on gender-inclusive language are being implemented. Internal training on non-discriminatory and gender-inclusive language, which was envisaged as a measure in the Equal Opportunities Plan, has not yet been held in 2024.

## 2. Discrimination and harassment prevention

In 2024, the topics of sexual harassment and discrimination at the workplace were addressed for the first time in the three training programmes – Postgraduate Programme for Sustainability Cooperation (PGP); Shaping Futures: African-European Network on Development and Sustainability Academy; Managing Global Governance Academy (MGG). Presentations were used to educate participants about prevention and the options for action and to inform them about contacts and where to obtain advice. In the MGG and PGP programmes, guidelines were also produced on the topic for participants.

In 2024, senior management worked with representatives of the Works Council, the Equal Opportunities Officer and Human Resources on a reform of complaints management. The creation of an anti-discrimination complaints unit under the General Equal Treatment Act (Allgemeine Gleichbehandlungsgesetz, AGG) is planned for 2025.

In November 2024, an open forum was held on the topic of racism at which IDOS employees had the opportunity to bring up problems, requests and suggestions regarding the topic. The discussion was moderated by the Equal Opportunities Officer and the proposed solutions jointly developed at the forum were discussed with senior management. In 2025, at the request of the workforce, anti-discrimination training is being offered in German and English.

In 2024, IDOS also signed the Diversity Charter, which is designed to promote a non-discriminatory working environment by committing institutions to actively embracing and appreciating diversity.

## 16. Qualifications

**The company discloses what goals it has set and what measures it has taken to promote the employability of all employees, i.e. the ability of all employees to participate in the working and professional world, and in view of adapting to demographic change, and where risks are seen.**

IDOS pursues the goal of securing and further developing the employability of its staff on a long-term basis. The focus here is on continual professional and personal development. In 2024, IDOS completely revised its human resources development policy. In this policy, employees and the strategic goals are considered together, as the institute's capacity and competitiveness as a research institute depend to a large extent on the qualifications and the intrinsic motivation of its employees.

The objectives include securing our staff members' employability in the long term and promoting their development. In order to achieve this, we continually review the professional and personal development of our employees. The annual staff assessment talks are a key element in identifying training needs. During these talks, staff members establish their individual training needs in consultation with their managers.

Once a year, a one-day seminar for managers is held on a focus topic (in 2024: diversity; planned topic for 2025: mental health).

Employees undertaking business trips to third states are obliged to take part in security training every two to three years. The content of these training sessions may vary depending on participants' needs and interests.

Individual measures such as the promotion of digital learning formats are currently being developed.

Key risks related to upskilling employees are to be found in the area of digital transformation and the speed at which it is advancing. One of the fundamental challenges for employees lies in keeping pace with the developments alongside their everyday work and integrating them in terms of content and processes.

In addition, it is becoming increasingly difficult to recruit specialist staff. The administrative units are particularly affected.

**Performance indicators for criteria 14-16**

**→ GRI SRS-403-9 (a+b) (2018):  
Work-related injuries**

None.

**→ GRI SRS-403-10 (a+b) (2018):  
Work-related ill health**

None.

**→ GRI SRS-403-4 (2018):  
Worker participation, consultation and communication on occupational health and safety**

The reporting organisation must report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organisation:

**a. A description of the processes for worker participation and consultation in the devel-**

**opment, implementation and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers.**

A quality management system for the systematic recording and participation of the workforce in internal processes is not an integral part of the management process. Nevertheless, individual methods are used on an ad hoc basis, such as a staff survey on mental health. There are plans to repeat the survey every two years. The insights thus obtained are discussed with the Works Council, the internal bodies and the managers, and measures are agreed on.

In addition, aspects of physical and mental health form part of the annual staff assessment talks. During these talks, staff members and their managers have the opportunity to discuss various aspects of performance, health, etc. and to agree on goals for future periods, where appropriate.

**b. Where formal joint management-worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees.**

In line with para. 11 of the Occupational Safety Act (Arbeitssicherheitsgesetz), IDOS has set up an Occupational Safety Committee, to which the persons stipulated by the Act have been appointed. The committee meets four times a year and assumes the duties set out in the Act. Executive management, specifically the Director of IDOS, is informed about the meetings and the results of consultations at regular

intervals. In addition, a meeting is held once a year between senior management, the security officers and the representative appointed by the employer. In addition, two representatives sit on the committee who hold talks with senior management every month on topics relevant to the workforce.

The Occupational Safety Committee has no decision-making powers. It advises senior management on occupational safety matters and proposes measures. Senior management decides on these measures and delegates them to the appropriate persons to be implemented, taking account of co-determination by the Works Council.

→ **GRI SRS-404-1:**  
**Average hours of training per year and employee**

A digital system to document the number of hours of training is currently being developed. At the present time, IDOS is therefore unable to report an average annual number of hours.

In line with its human resources development policy, IDOS offers four types of training: (a) voluntary courses, (b) mandatory group training sessions, (c) individual development opportunities tailored to the particular position and agreed on with supervisors and (d) training leave. The specific measures are agreed on annually or as required in talks between staff and their supervisors in line with the human resources strategy .

In 2022, a total of 33 staff members took part in individual training courses; in 2023, 59 people took part in training; and in 2024, 56 staff members took part in individual external training. Since 2023, two staff members have been studying at university alongside their work. The exact average number of hours per employee and year cannot be determined due to the lack of data.

No data are available on training leave.

→ **GRI SRS-405-1:**  
**Diversity in governance bodies and among employees**

Internal data collection at IDOS does not distinguish between categories of employees, as such distinctions are not useful due to the size and structure of the institute and would not provide any additional insights.

Reporting in line with GRI SRS-405-1 (b) is therefore currently not possible.

In 2022, IDOS had 170 employees, of whom 94 were women (55%) and 76 men (45%). In 2023, this figure was 176, with 94 women (53%) and 84 men (47%). In 2024, 177 people were employed at IDOS: 95 women (53%), 81 men (45%) and one gender-diverse person (1%).

Table 12: Training and professional development

	2022	2023	2024	Outlook for 2025
<b>Voluntary in-house training</b>				
Media training by Communications	x	x	x	x
Language course: German for beginners	x	x	x	x
Language courses: English for beginners and advanced learners	x	x	x	x
<b>Voluntary in-house group training</b>				
First aid course	x	x		x
Fire safety training		x		
PhD writing skills training			x	
ChatGPT training			x	
Mental health training				x
Anti-discrimination training				x
Information seminar on company pension scheme				x
Training session on the General Equal Treatment Act (AGG)				x
<b>Mandatory in-house group training</b>				
Safety training	x	x		x
Data protection training		x		
Anti-corruption training		x	x	
Diversity training for managers			x	
Supervision for managers			x	x

Table 13: Age structure of the workforce

	Total no.	%	Women (no.)	Women (%)*	Men (no.)	Men (%)*
<b>As at Dec 2022</b>						
Under 30	6	4%	4	67%	2	33%
30-50	119	70%	67	56%	52	44%
Over 50	45	26%	23	51%	22	49%
<b>Total</b>	<b>170</b>					
<b>As at Dec 2023</b>						
Under 30	17	10%	12	71%	5	29%
30-50	120	68%	62	52%	58	48%
Over 50	39	22%	20	51%	19	49%
<b>Total</b>	<b>176</b>					
<b>As at 2024</b>						
Under 30	14	8%	6	43%	8	57%
30-50	124	69%	67	55%	56	45%
Over 50	42	23%	22	52%	20	48%
<b>Total</b>	<b>180</b>					

\*As a percentage of the relevant cohort

Employee data records as at 31 December (date of evaluation: 11 March 2025)

The following groups potentially requiring protection work at IDOS: people with impairments and chronic illnesses, including individuals working at the Bonner Werkstätten organisation; people from different countries; people of migrant background; people with a displacement background; women and gender-diverse people; queer people; parents and guardians; single parents; family caregivers; and less prosperous individuals. No data are available on the numbers involved.

→ **GRI SRS-406-1:**  
**Incidents of discrimination and remediation action taken**

In the period from 2022 to 2024, no cases of discrimination were reported to senior management. Remediation measures include advice from the Works Council and the Equal Opportunities Officer, who all staff can contact for confidential talks. In addition, an official anti-discrimination complaints unit is to be set up in 2025 in order to guarantee that complaints are handled fairly. Complaints are coordinated by

the HR Department. If a complaint is submitted, a pool of trained volunteers is contacted, from whom a balanced group is formed to work on the complaint confidentially. As the subjects covered by complaints can be very diverse, this solution enables IDOS to draw on different intersectional expertise.

In addition, preventive measures are taken, including voluntary anti-discrimination training for staff and mandatory diversity training for managers. The guidelines on gender-inclusive language, the development of the institute's culture on the basis of the human resources strategy, the Care Charter, "audit berufundfamilie" certification and the Diversity Charter are other measures designed to create visibility and prevent problems from occurring.

## 17. Human rights

**The company discloses what measures it takes, strategies it pursues and targets it sets for itself and for the supply chain for ensuring that human rights are respected globally and that forced and child labour as well as all forms of exploitation are prevented. Information should also be provided on the results of the measures and on any relevant risks.**

As a research institute, IDOS gathers empirical data, works in partner networks and carries out field research, particularly in low- and middle-income countries. Protecting the human rights of everyone involved – including interview partners, people participating in academic surveys and our research papers – is of the utmost priority for us. We undertake to consistently comply with ethical and internationally recognised research standards, particularly with regard

to informed consent, data sovereignty and respectful handling of sensitive information. In order to further strengthen our processes and guarantee compliance with these standards on a systematic basis, we set up an independent **Research Ethics Committee (REC)** in 2024. This committee examines research projects, advises on ethical issues and supports the ongoing refinement of our human rights due diligence.

IDOS does not have a conventional supply chain with upstream production, processing or procurement stages (cf. criterion 4). External service relationships are, without exception, for support services (e.g. catering, cleaning services, procurement of everyday goods). In the procurement of everyday goods, IDOS applies recognised certification instruments such as Fairtrade and Blue Angel, which are based on the relevant social and environmental requirements.

### **Performance indicators for criterion 17:**

#### **→ GRI SRS-412-3: Investment agreements subject to human rights screenings**

The reporting organisation must disclose the following information:

- a. Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening.**
- b. The definition used for "significant investment agreements".**

No significant investment agreements or contracts were entered into during the reporting period. The institute's business model does not include any holdings, joint ventures or other investments of an investment nature.

As a result, no investment agreements underwent human rights screening or included specific human rights clauses. Performance indicator GRI SRS-412-3 is thus not currently applicable to the institute.

### **Performance indicator GRI SRS-412-1:**

#### **Operations subject to human rights reviews**

**The reporting organisation must disclose the following information:**

- a. Total number and percentage of operations that have been subject to human rights reviews or human rights impact assessments, by country.**

IDOS operates in Bonn, Germany, where it maintains two buildings for the purposes of its operations. During the reporting period, no formal human rights reviews or human rights impact assessments were conducted at the institute's locations.

On account of the legal and employment law framework, there is currently no heightened risk of human rights violations at the institute's own sites.

### **Performance indicator GRI SRS-414-1:**

#### **New suppliers subject to social screening**

**The reporting organisation must disclose the following information:**

- a. Percentage of new suppliers that were screened using social criteria.**

IDOS does not have a conventional supply chain with upstream production, processing or procurement stages (cf. criterion 4). External service relationships are, without exception, for support services (e.g. catering, cleaning services, procurement of everyday goods). At present, no criteria are systematically documented in this context. In the procurement of everyday goods, however, IDOS applies recognised certification instruments such as Fairtrade and Blue Angel, which are based on the relevant social and environmental requirements.

- **GRI SRS-414-2:**  
**Social impacts in the supply chain**

**The reporting organisation must disclose the following information:**

- a. Number of suppliers assessed for social impacts.**

IDOS does not have a conventional supply chain with upstream production, processing or procurement stages (cf. criterion 4). External service relationships are, without exception, for support services (e.g. catering, cleaning services, procurement of everyday goods). At present, no criteria are systematically documented in this context. In the procurement of everyday goods, however, IDOS applies recognised certification

instruments such as Fairtrade and Blue Angel, which are based on the relevant social and environmental requirements.

**b. Number of suppliers identified as having significant actual and potential negative social impacts.**

None.

**c. Significant actual and potential negative social impacts identified in the supply chain.**

None.

**d. Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment.**

None.

**e. Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why.**

None.

## 18. Corporate citizenship

**The company discloses how it contributes to corporate citizenship in the regions in which it conducts its core business activities.**

IDOS contributes to corporate citizenship in the Bonn region in a variety of ways. The institute's activities help promote Bonn as a research hub, for example through its membership of the Bonn Research Alliance (BORA) initiated by the University of Bonn. In addition, IDOS staff regularly participate in regional exchange formats that promote dialogue with individuals, institutions and associations at local and regional level.

A key part of these activities involves making information available, for example as part of the annual United Nations Day organised by the City of Bonn, BMZ's open day and various training fairs. In addition, targeted efforts are made to publicise the topics of the 2030 Agenda for Sustainable Development in order to raise awareness about sustainable development. Moreover, IDOS offers training places and internships, thus making a specific contribution to supporting young people and securing a supply of skilled workers in the region.

### **Performance indicators for criterion 18:**

→ **GRI SRS-201-1:  
Direct economic value generated and distributed**

Table 14: Direct economic value generated and distributed in 2024

Direct economic value generated (in euros)	
Revenue	20.550.087,10 €
Other operating income	527.265,18 €
Income from securities	51,13 €
<b>Direct economic value generated</b>	<b>21.077.403,41 €</b>
Economic value distributed (in euros)	
Wages and salaries, social contributions and contributions to pension schemes	13.656.731,83 €
Operating costs	7.420.671,58 €
<b>Economic value distributed</b>	<b>21.077.403,41 €</b>
<b>Economic value retained</b>	<b>- €</b>

## 19. Political influence

All significant input relating to legislative procedures, all entries in lobby lists, all significant payments of membership fees, all contributions to governments as well as all donations to political parties and politicians should be disclosed by country in a differentiated way.

IDOS is a member of the Johannes Rau Research Foundation (JRF), the European Association of Development Research and Training Institutes (EADI), the scientific information service idw, the German Economic Association (Verein für Socialpolitik - VfS) and the List Society (List-Gesellschaft).

No payments are made to governments and no donations are made to parties or politicians. IDOS is registered in the German Bundestag's Lobbying Register; the entry is updated annually.

### → GRI SRS-415-1: Political contributions

The reporting organisation must disclose the following information:

**a. Total monetary value of financial and in-kind political contributions made directly and indirectly by the organisation by country and recipient/beneficiary.**

No donations.

**b. If applicable, how the monetary value of in-kind contributions was estimated.**

No in-kind contributions.

## 20. Conduct that complies with the law and policy

The company discloses which measures, standards, systems and processes are in place to prevent unlawful conduct and, in particular, corruption, how they are verified, which results have been achieved to date and where it sees

there to be risks. The company depicts how corruption and other contraventions in the company are prevented and exposed and what sanctions are imposed.

**DNK aspect 1:** Report on the strategies, concrete measures, standards, systems and processes in place to prevent unlawful conduct and, in particular, corruption. Give details of how corruption and other contraventions in the company are prevented and exposed and what sanctions are imposed.

IDOS has appointed an Anti-Corruption Officer and a Whistleblower Protection Officer. In 2025, an internal complaints unit is to be set up to handle cases of discrimination and unfair treatment. IDOS applies the Public Corporate Governance Code. The Ombuds Office for Good Scientific Practice and the Research Ethics Committee (REC) are specifically geared towards the area in which IDOS works.

An internal governance system has been established for all positions, thus reducing the potential for corruption (through the tiered allocation of powers, “four-eyes” principle, involvement of other organisational units). The following documents are available in writing to the entire workforce: “Recommended Course of Action in Suspected Cases of Corruption at IDOS”, the “Recommendations on Preventing Corruption in the Federal Administration” along with the “Anti-Corruption Code of Conduct” (in German and English), and the “Frequently Asked Questions (FAQs)” answered by the German Federal Ministry of the Interior (BMI) on accepting gifts, hospitality or other benefits. Awareness-raising measures and training sessions are held at regular intervals. The Anti-Corruption Officer is the contact for staff and externals in suspected cases of corruption.

**DNK aspect 2:** State how implementation of the strategies, measures, standards, systems and processes is verified.

In the field of anti-corruption, a comprehensive risk assessment and hazard analysis on the prevention of corruption at IDOS was carried out in 2023/2024, including recommendations for action. This risk atlas is regularly reviewed and updated.

**DNK aspect 3:** State who within your company is responsible for the topic of compliance and how management is involved.

With regard to compliance, IDOS has established the aforementioned officers and bodies, which are responsible for compliance in their particular areas as part of a decentralised system. Overall responsibility lies with executive management. The Works Council and the Institute Council are also involved in compliance processes.

**DNK aspect 4:** State how managers and staff are made aware of this topic.

Training is held for both managers and staff on the various aforementioned topics. Low-threshold awareness-raising measures already take place as part of the onboarding process for new staff, through access to written information on the central network drive and at an informal level in internal meetings of the various bodies at IDOS (for example, plenary sessions of the research departments and administrative meetings).

**DNK aspect 5:** State whether previous goals were achieved and, if so, to what extent, and disclose any goals which were not achieved and why.

IDOS is achieving its goal of ongoing awareness-raising and regular training sessions. Its goal of establishing an even more systematic system of corruption prevention was achieved by conducting the comprehensive hazard analysis of 2023/2024. The recommendations for action are to be reviewed in the third quarter of 2025 (a year after the analysis and recommendations were produced). In 2024, anti-discrimination training sessions were offered with a view to establishing a more comprehensive system of preventing and, where applicable, combating discrimination.

**DNK aspect 6: Report on the material risks arising from your business activities, your business relations and your products and/or services that are likely to have a negative impact on conduct that complies with the law and policy.**

There are no material risks in this area for IDOS as a research institute and think tank.

### **Performance indicators for criterion 20**

→ **GRI SRS-205-1:  
Operations assessed for risks related to corruption**

A risk assessment and hazard analysis on corruption prevention at IDOS was conducted in the period from late 2023 to mid-2024 (as IDOS has no other operations, its only operations were fully assessed, in other words 100%). This assessment was based on the guidelines issued by the Working Group on Standardisation on identifying areas of work particularly susceptible

to corruption at BMI. The assessment identified the positions of Director and authorised signatory (Prokurist) as having a high risk potential.

This is due on the one hand to the nature of these positions, which are associated with particular scope for action and decision-making; moreover, the work and decisions involved are final in many areas. While here, too, the “four-eyes” principle has been established, with the Director and the authorised signatory each being involved as co-signatories, decisions can be taken by each of these that do not require the involvement of the other. The co-signatory requirement set out in the Articles of Association greatly minimises this risk.

→ **GRI SRS-205-3:  
Confirmed incidents of corruption and action taken**

There have been no confirmed cases of corruption at IDOS to date.

→ **GRI SRS-419-1:  
Non-compliance with laws and regulations in the social and economic area**

No cases of non-compliance with laws and/or regulations have been identified at IDOS.



