

GRI content index

Statement of use	ELCA Group has reported in accordance with the GRI Standards for the period 1st January 2023 to 31st December 2023.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	None

GRI STANDARD/ OTHER SOURCE	DESCRIPTION	STATEMENT ELCA GROUP
General disclosures		
GRI 2: General Disclosures 2021	2-1 Organizational details	ELCA Group SA is a privately owned company according to Swiss law with headquarter in Pully (Switzerland). The Group operates in 10 countries.
	2-2 Entities included in the organization's sustainability reporting	Cloudtrust SA , Lausanne ; Docucom SA , Rapperswil-Jona ; Docucom Espana SL , Madrid ; Ekkiden Consulting GmbH , Munich ; Ekkiden Consulting SL , Madrid ; Ekkiden France SAS , Paris ; Ekkiden Group SA , Lausanne ; Ekkiden Technologie SAS , Lyon ; Ekkiden Technologies SA , Lausanne ; Elca Cloud Services SA , Lausanne ; Elca Holding SA , Lausanne ; Elca Information Techn. Ltd , HCMC ; Elca Information Technology SL , Grenade ; Elca Information technology SRL , Milan ; Elca Informatique SA , Lausanne ; Elca Security SA , Lausanne ; EveryWare SA , Zurich ; Information Technology Elca , Ebene City ; IP Tech SA , Gossau ; iSource SA , Opfikon ; Neosis IT SA , Lausanne ; Neosis Solutions SA , Lausanne ; Safe Swiss Cloud SA , Zurich ; SBS Services de billetterie SecuTix SA , Paris ; Secon NZ Limited , Auckland ; Secon SA , Fehraltorf ; SecuTix BV , Amsterdam ; SecuTix BV - liquidated in 2022, Gent ; Secutix FL, LLC , Floride ; Secutix GmbH , Munich ; Secutix Group SA , Lausanne ; SecuTix Iberia SA , Madrid ; Secutix Limited , Londres ; SecuTix SA , Lausanne ; Secutix SRL , Milan ; Secutix USA Holdings, Inc. , Delaware ; Secutix USA Venture, LLC , Delaware ; Senthorus SA , Genève ; Serafe SA , Freienbach ; Sumex SA , Lausanne ; Tixngo SA , Lausanne
	2-3 Reporting period, frequency and contact point	A intermediate sustainability report (for internal use only) was published in Q4 2023 and covers the period from 1 January to 31 December 2022. The public "ELCA Group Sustainability Report 2023" will be published in Q2 2024. The "ELCA Group GHG Report 2023" will be published in Q2 2024. We are committed to the annual edition of both reports mentioned above.
	2-4 Restatements of information	There are no restatements from previous reports.
	2-5 External assurance	This report has not been externally audited.
	2-6 Activities, value chain and other business relationships	https://www.elca.ch/en/envision-your-future-business https://www.elca.ch/en/financial-services https://www.elca.ch/en/data-analytics-ai https://www.elca.ch/en/elca-crm-networkviewer https://www.elca.ch/en/advisory-it-consulting
	2-7 Employees	At the end of 2023, ELCA Group employed +2'000 employees. ELCA Group offers flexible working models. About 30% of our employees are working part-time.
	2-8 Workers who are not employees	Based on our business model and growth strategy, we work with freelancers and external experts only on a very limited level. This number is less than 2% of the number of employees.
	2-9 Governance structure and composition	In accordance with the guidelines of Swiss law, the highest governance body is the Board of Directors of the ELCA Group. At the operational level, the so-called "Executive Board" provides the highest level of decision. As a part of this EB, the so called "Executive Committee" is the dedicated body for important operational decision-making. Each operational business unit, or individual company of ELCA Group has its own leadership-team, which governs its entity in respect of the Group's guidelines in in close communication with the "Executive Committee". https://www.elca.ch/en/our-group
	2-10 Nomination and selection of the highest governance body	According to Swiss law, the highest governance body (the Board of Directors) is nominated by the General Meeting of the Shareholders.
	2-11 Chair of the highest governance body	Mr. Gutzwiller Thomas is the chairman of the board of directors and does not hold an executive role within ELCA Group. Mr. Moret Cédric is the vice-chairman and the executive leader (CEO) of ELCA Group.
	2-12 Role of the highest governance body in overseeing the management of impacts	The Board of Directors sets the overall Group strategy and put in place the necessary controls ensuring the implementation of the strategy. The BoD meets on a quarterly basis, or on request. The EB is responsible to provide the necessary reportings to the BoD.
	2-13 Delegation of responsibility for managing impacts	The board of directors delegates some of the responsibility for managing impacts to the responsible managers of every company, or business unit of ELCA Group. This delegation is led by the Group CEO. On the ELCA Group level, dedicated and responsible persons are in function as for example, COO, CFO, CMO, Head of HR, Chief Compliance Officer, Data Protection Officer, Head of Sustainability and many other transversal functions.
	2-14 Role of the highest governance body in sustainability reporting	The Executive Board is the highest governance body in sustainability reporting. The operational lead is delegated to ELCA Group Corporate Development unit.
	2-15 Conflicts of interest	The ELCA Group Code of Conduct and the Group Organizational Regulations rule the potential conflict of interest.
	2-16 Communication of critical concerns	Critical concerns are identified by the Corporate Development unit and especially by the function of "Head of ESG@ELCA". Important decisions are submitted to the Executive Committee. The external and internal communication to all stakeholders in the area of ESG, is guided and executed by the ELCA Group Corporate Communication unit.

	2-17 Collective knowledge of the highest governance body	The board of directors advances its collective knowledge regarding ESG on the basis of the reporting of the ESG@ELCA initiative as well as on their direct contacts and relationships with customers, employees, authorities and specialised organisations on the national and international level.
	2-18 Evaluation of the performance of the highest governance body	The shareholders of ELCA Group evaluate the performance of the board in overseeing the management of ELCA's impacts on environment, people and governance. Basis of this evaluation is the group reporting on all levels as well as the public perception and evaluation of the ELCA Group.
	2-19 Remuneration policies	The Compensation and Nomination Committee (CNC - a sub-commission of the Board of Directors) rules the remuneration of the Board members and the management, and the remuneration policies of the Group. The CEO and the CHRO are responsible to implement the different remuneration policies within the Group. The remuneration of all levels of employees within the whole ELCA Group follows the principles of ethics, equality and compliance with regulation for all employees and follow the Group Code of Conduct.
	2-20 Process to determine remuneration	Remuneration follows the ELCA Group reward strategy that is based on market-orientation, fairness, equality, long-term incentives and participation on sustainable success.
	2-22 Statement on sustainable development strategy	ELCA Group is committed to upholding high standards of Environmental Sustainability, Social Responsibility, Corporate Governance and Ethics, as well as Employee Engagement and Well-being. We recognize that these core ESG topics are interconnected and require ongoing attention to ensure that we are creating positive impact in our communities, stakeholder-areas and beyond.
	2-23 Policy commitments	ELCA Group is committed towards the 17 Sustainable Development Goals (SDGs) of the United Nations. As a privately owned company in the very specific area of IT-services, we are focusing on the 9 goals 3, 4, 5, 7, 8, 9, 10, 13 and 17, on which we can have a direct influence. The ELCA Group Code of Conduct is our guiding line for all activities and endeavors.
	2-24 Embedding policy commitments	Our corporate code of conduct and our management is clearly following towards our material topics are part of our quality management system. Every employee receives training on these topics and acknowledges the reading and understanding of the company policies on a yearly basis in written. The quality of these policies and processes are confirmed by our ISO 9001 certification as well as other additional certifications.
	2-25 Processes to remediate negative impacts	ELCA Group supports and encourages its employees, as well as other stakeholders, to proactively address negative developments, misconduct, or opportunities for improvement. In addition to line managers, ELCA Group HR offers a neutral point of contact for all matters.
	2-26 Mechanisms for seeking advice and raising concerns	ELCA Group is constantly developing ways to improve processes. Current experience shows that the contact point of global HR is used.
	2-27 Compliance with laws and regulations	In the reporting period, no significant violations of laws or regulations were identified within the ELCA Group.
	2-28 Membership associations	Local entities may become member of selected associations when deemed useful for the Group or the Community.
	2-29 Approach to stakeholder engagement	As a supplier of IT services and manufacturer of software solutions, the ELCA Group is always part of a long process chain in which it plays an important role. From this position, it is our aim to emphasize sustainability in all its aspects and to enable improvements in a leading role. The prerequisite for this is a role model function in many areas, which we proactively pursue.
	2-30 Collective bargaining agreements	ELCA Group recognizes freedom of association and collective bargaining. Information on union membership is not tracked.
Material topics		
GRI 3: Material Topics 2021	3-1 Process to determine material topics	See: ESG@ELCA Internal Sustainability Report 2022 - 9.2 Materiality Assessment Results
	3-2 List of material topics	See: ESG@ELCA Internal Sustainability Report 2022 - 9.2 Materiality Assessment Results
Economic performance		
GRI 3: Material Topics 2021	3-3 Management of material topics	
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	ELCA Group has not yet created a numerical record of these values.
	201-2 Financial implications and other risks and opportunities due to climate change	ELCA Group has not yet created a numerical record of these risks and opportunities. We evaluate these risks and opportunities as having little impact on our core business in the short term.
	201-3 Defined benefit plan obligations and other retirement plans	ELCA Group offers its employees high-quality pension solutions with selected partners. Employer contributions are above average. Naturally, the level of benefits varies from country to country and can be disclosed on request.
	201-4 Financial assistance received from government	ELCA did not receive financial assistance during the year from government.
Indirect economic impacts		
GRI 3: Material Topics 2021	3-3 Management of material topics	
GRI 203: Indirect Economic Impacts	203-1 Infrastructure investments and services supported	ELCA Group has not yet created a numerical record of these values.
	203-2 Significant indirect economic impacts	ELCA Group has not yet created a numerical record of these values.
Procurement practices		
GRI 3: Material Topics 2021	3-3 Management of material topics	
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	ELCA Group favors purchases through local channels. The Group estimates to purchase > than 95% of its supply through local suppliers.
Anti-corruption		
GRI 3: Material Topics 2021	3-3 Management of material topics	
	205-2 Communication and training about anti-corruption policies and procedures	In-house training about the Code of Conduct (including anti-corruption topic); annual acceptance of Group policies by all employees (100%)
	205-3 Confirmed incidents of corruption and actions taken	No incident reported
Anti-competitive behavior		

GRI 3: Material Topics 2021	3-3 Management of material topics	
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	In the reporting period, no legal actions and no hints for anti-competitive behavior, anti-trust, and monopoly practices have been recorded at ELCA Group.
Tax		
GRI 3: Material Topics 2021	3-3 Management of material topics	
GRI 207: Tax 2019	207-1 Approach to tax	The Group is paying income taxes and other taxes in all the countries it operates. The Group recognizes the benefit of fair tax schemes and fair redistribution within local communities.
	207-2 Tax governance, control, and risk management	Taxes are managed at Group level
	207-3 Stakeholder engagement and management of concerns related to tax	Tax issues are managed at Group level
	207-4 Country-by-country reporting	Tax returns are filled in in all countries where it is required
Energy		
GRI 3: Material Topics 2021	3-3 Management of material topics	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	The consumption of electricity and gas for heating and cooling purposes is recorded annually throughout the Group and evaluated as parameters as part of the ISO 14001 certification.
	302-4 Reduction of energy consumption	In Switzerland, the ELCA Group takes part in the federal AENEC initiative. Concrete energy savings are contractually agreed and their implementation is monitored. Measures to save energy are actively supported at group level.
	302-5 Reductions in energy requirements of products and services	When developing customer-specific software solutions, minimizing energy consumption is a specific planning requirement. This is primarily aimed at reducing power consumption in future operations in the data center.
Emissions		
GRI 3: Material Topics 2021	3-3 Management of material topics	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	A GHG calculation for scopes 1 & 2 & 3 is available for the ECM (ELCA Cloud Services) division. For ELCA Group an extrapolation for Scopes 1 & 2. A GHF calculation for the entire ELCA Group for scopes 1 & 2 & 3 will be made for the year 2023 with a publication planned for May 2024.
	305-2 Energy indirect (Scope 2) GHG emissions	
	305-3 Other indirect (Scope 3) GHG emissions	
	305-5 Reduction of GHG emissions	Reducing GHG per employee is a declared goal of the ESG@ELCA initiative.
Waste		
Supplier environmental assessment		
GRI 3: Material Topics 2021	3-3 Management of material topics	
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Assesment of major suppliers performed by Group Procurement.
	308-2 Negative environmental impacts in the supply chain and actions taken	No significant negative environment impacts noted within our supply chain.
Employment		
GRI 3: Material Topics 2021	3-3 Management of material topics	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	In 2023, 271 new employees have been hired by ELCA Group worldwide. In 2023, The annual churn is lower than 20%.
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	All employees of the ELCA Group enjoy the same benefits, without any distinction of employment status.
	401-3 Parental leave	ELCA Group registered 48 Parental Leave in CH and Secutix near-shore. ELCA Group registered 4 Parental Leave in Spain. Vietnam Maternity leave: 6 (Female employees) Vietnam Paternity leave: 8 (Male employees)
Labor/management relations		
GRI 3: Material Topics 2021	3-3 Management of material topics	
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	The Group operates changes in compliance with local regulations and best practises.
Occupational health and safety		
GRI 3: Material Topics 2021	3-3 Management of material topics	
GRI 403: Occupational	403-1 Occupational health and safety management system	

Health and Safety 2018	403-2 Hazard identification, risk assessment, and incident investigation	The ELCA Group is compliant to all health and safety local regulations, and when required, has established the necessary local policies
	403-3 Occupational health services	
	403-4 Worker participation, consultation, and communication on occupational health and safety	
	403-5 Worker training on occupational health and safety	
	403-6 Promotion of worker health	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	
	403-8 Workers covered by an occupational health and safety management system	
	403-9 Work-related injuries	
	403-10 Work-related ill health	
		No professional accident injuries reported in 2023.
		Confidential data (not disclosed)
Training and education		
GRI 3: Material Topics 2021	3-3 Management of material topics	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	In 2023, 16830 hours of training were provided. This equates to an average of 8 hours per employee.
	404-2 Programs for upgrading employee skills and transition assistance programs	ELCA organizes its training plan and training activities according to business and employee needs, offering an in-house selection of learning activities delivered by our experts and an external one, engaging different training providers. This offer is reflected in our training catalogue, hosted in our training platform. The Training Catalogue is structured in the following learning blocks: <ul style="list-style-type: none"> • Master Functions: Learning interventions that target skills associated to ELCA's way of working or IT applicable methodologies • Master Technics: Learning interventions associated to learning resources that enable collaborators to acquire technical knowledge specific to their roles • Manage and Lead: Learning interventions that facilitate personal and professional development of competencies in the different roles within a team
	404-3 Percentage of employees receiving regular performance and career development reviews	100% of our employees receive annual performance and development reviews during the end of year Progress Talk period.
Diversity and equal opportunity		
GRI 3: Material Topics 2021	3-3 Management of material topics	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	As a multinational company with significant branches in Switzerland, Spain, Italy, Mauritius and Vietnam, diversity in terms of gender, skin colour, religion, culture and other personal characteristics is standard practice at ELCA Group. Employees and management in the individual branches are mainly recruited from local people or the typical cross-section of diversity on site.
	405-2 Ratio of basic salary and remuneration of women to men	ELCA Group has a clear policy regarding the salaries and remuneration, which promulgates 100% equality for women and men. This policy has been controlled and approved by an external auditor (EY)
Non-discrimination		
GRI 3: Material Topics 2021	3-3 Management of material topics	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	No incident of discrimination reported.
Freedom of association and collective bargaining		
GRI 3: Material Topics 2021	3-3 Management of material topics	
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	The Group does not operate in countries where the freedom of association and collective bargaining may be at risk.
Child labor		
GRI 3: Material Topics 2021	3-3 Management of material topics	
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	The IT service industry is considered to be at low risk worldwide in terms of child labor abuse. ELCA Group can exclude child labor in its own organization, which is also underpinned by clear internal regulations. As part of the suppliers, we are sensitized to this topic and actively intervene if this is the case.
Forced or compulsory labor		
GRI 3: Material Topics 2021	3-3 Management of material topics	
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	ELCA Group can exclude forced or compulsory labor in its own organization, which is also underpinned by clear internal regulations. As part of the suppliers, we are sensitized to this topic and actively intervene if this is the case.
Supplier social assessment		

GRI 3: Material Topics 2021	3-3 Management of material topics	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Assesment of major suppliers performed by Group Procurement, which also includes social criteria.
	414-2 Negative social impacts in the supply chain and actions taken	No complaints received during the year.
Customer privacy		
GRI 3: Material Topics 2021	3-3 Management of material topics	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	No complaints received during the year.

Topics in the applicable GRI Sector Standards determined as not material		
TOPIC		
[Title of GRI Sector Standard]		
[Topic]		
[Topic]		

Lausanne, April 2024

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