

2025 SUSTAINABILITY  
STATEMENT

Sustainable  
Planning,  
Construction &  
Management



Airship Hangar, Mülheim, Germany  
Engineering Firm: Ripkens Wiesenkömper  
Image: Stefan Lamberty



## Table of Contents

<b>2</b>	<b>Non-Financial Group Statement</b>	56
<b>2.1</b>	<b>General Disclosures</b>	56
	Preparation of the Sustainability Statement	56
	Governance	58
	Strategy and Business Model	63
	Impact, Risk and Opportunity Management	78
<b>2.2</b>	<b>Environmental Information</b>	84
	EU Taxonomy	84
	Climate Change	95
	Energy Consumption and Mix	96
	Scope 1, Scope 2 and Scope 3 GHG Emissions	97
	GHG Removal and Reduction as well as Internal Carbon Pricing	101
<b>2.3</b>	<b>Social Information</b>	102
	Own Workforce	102
	Impact, Risk and Opportunity Management – Own Workforce	102
	Employee Characteristics	106
	Collective Bargaining Coverage and Social Dialogue	107
	Diversity	107
	Health and Safety Metrics	108
	Adequate Wages and Remuneration Metrics	108
	Incidents, Complaints and Severe Human Rights Impacts	109
	Customers and End-Users	109
	Impact, Risk and Opportunity Management – Customers and End-Users	109
<b>2.4</b>	<b>Governance Information</b>	113
	Business Conduct	113
	Corporate Culture	113
	Corruption and Bribery as well as Protection of Whistleblowers	114
	Management of Relationships with Suppliers, including Payment Practices	117
	Cyber and Information Security	118
<b>2.5</b>	<b>Other Disclosures</b>	122

*This Non-Financial Group Statement (Sustainability Statement) is part of the Group Management Report of the Nemetschek Group's Annual Report 2025. The Annual Report 2025 contains the report of the independent German public auditor on a limited assurance engagement.*

*Airship Hangar, Mülheim, Germany; Engineering Firm: Ripkens Wiesenkämper; Image: Stefan Lamberty*

## 2. Non-Financial Group Statement

### 2.1 General Disclosures

#### Preparation of the Sustainability Statement

BP-1 // BP-2

##### General basis for preparation of the sustainability statement

The Nemetschek Group has prepared its non-financial Group statement (sustainability statement) on the basis of the German CSR Directive Implementation Act (CSR-RUG), which entered into force on January 1, 2017, in accordance with sections 315b to 315c HGB, and has integrated it into the consolidated management report. The sustainability statement covers information on topics in the areas of environment, social, and governance matters that were identified as material for the 2025 fiscal year in the context of the double materiality assessment in accordance with European Sustainability Reporting Standard (ESRS) 1. The disclosures in the area of governance also include entity-specific information on cyber and information security. The material topics cover the five aspects required under the CSR-RUG – environmental matters, employee matters, social matters, respect for human rights, and combating corruption and bribery – in the following topic chapters defined in line with the ESRS << [2.2 Environmental Information](#) >>, << [2.3 Social Information](#) >> and << [2.4 Governance Information](#) >>.

##### THEMATIC AREAS OF THE SUSTAINABILITY STATEMENT

CSR-RUG Topics	According to ESRS defined Thematic Chapters
Environmental matters	<a href="#">2.2 Environmental Information</a>
Employee matters	
Social matters	<a href="#">2.3 Social Information</a>
Respect for human rights	
Combating corruption and bribery	<a href="#">2.4 Governance Information</a>

In accordance with Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment and amending Regulation (EU) 2019/2088, the Nemetschek Group also reports in this sustainability statement whether, and to what extent, the Group's activities are associated with economic activities that are to be classified as environmentally sustainable under the Taxonomy Regulation. Related information is provided in chapter 2.2 Environmental Information << [EU Taxonomy](#) >> of this sustainability statement.

The transposition of the Corporate Sustainability Reporting Directive (CSRD) into German law had not been completed by the date of preparation of the sustainability statement in March 2026. The Nemetschek Group has fully applied the European Sustainability Reporting Standards (ESRS) for the preparation of its sustainability statement for the 2025 fiscal year, in view of their increasing importance as sustainability reporting standards adopted by the

European Commission. The reporting structure, the presentation of policies, actions and targets as well as the presentation of metrics are in line with the ESRS. With regard to the determination of the first year of application, the Nemetschek Group refers to EFRAG Q&A ID 1090. A voluntary publication of the sustainability statement in accordance with the CSRD before the legally required date therefore has no impact on the transitional provisions pursuant to ESRS 1.

In the 2025 fiscal year, the Nemetschek Group updated its double materiality assessment, which was carried out in accordance with ESRS 1. This includes the assessment of actual and potential negative and positive impacts, risks and opportunities (over short-, medium- and long-term time horizons) based on the criteria set out in ESRS 1. Unless otherwise stated, the sustainability statement covers all fully consolidated subsidiaries included in the consolidated financial statements. PricewaterhouseCoopers GmbH Wirtschaftsprüfungsgesellschaft, Frankfurt am Main, Munich branch (PwC) performed a limited assurance engagement on the Nemetschek Group's sustainability statement in accordance with ISAE 3000 (Revised); see << [Independent auditor's report on a limited assurance engagement](#) >>. The Supervisory Board of Nemetschek SE has reviewed this statement and did not raise any objections. The consolidation scope of the sustainability statement follows the full financial consolidation applied in the consolidated financial statements; see notes to the consolidated financial statements << [Summary of significant accounting policies](#) >>.

In the 2024 fiscal year, the Nemetschek Group carried out a double materiality assessment for the first time, based on ESRS 1, which was updated in the 2025 fiscal year. To identify and assess impacts, risks and opportunities (IROs), both the Group's own operations and its upstream and downstream value chain were analyzed. The information included in the sustainability statement therefore covers material impacts, risks and opportunities that are linked to direct or indirect business relationships in the Nemetschek Group's upstream and downstream value chain. In this sustainability statement, both qualitative and quantitative information is generally reported and includes the Group's upstream and downstream value chain. There are no material risks arising from the company's own business activities or from its business relationships, products and services that are very likely to have severe adverse impacts on the non-financial aspects pursuant to section 289c of the German Commercial Code (HGB).

The Nemetschek Group does not make use, in its sustainability statement for the 2025 fiscal year, of the option to omit specific information relating to intellectual property, know-how or the results of innovation. Furthermore, the Nemetschek Group does not make use of Article 19a (3) and Article 29a (3) of Directive 2013/34/EU, which allow for exemptions from the disclosure of impending developments or matters in the course of negotiation.

### Disclosures in relation to specific circumstances

When preparing the sustainability statement, the Nemetschek Group applies the following short-, medium- and long-term time horizons. Short-term horizons correspond to the period used by the Nemetschek Group as the reporting period in its consolidated financial statements. The reporting period for the sustainability statement is aligned with the reporting period of the consolidated financial statements. Medium-term horizons cover the period from the end of the short-term reporting period up to five years. Long-term horizons cover periods of more than five years. The definition of medium- to long-term time horizons is consistent with ESRS 1, section 6.4.

The sustainability statement of the Nemetschek Group, in particular the reporting of Scope 3 greenhouse gas (GHG) emissions for category 3.1 Purchased goods and services, 3.7 Employee commuting and 3.11 Use of sold products in chapter 2.2 Environmental Information [« Climate Change »](#), includes data on the upstream and downstream value chain that are determined on the basis of secondary data and estimates.

Scope 3 category 3.1 emissions are calculated, in line with the Greenhouse Gas (GHG) Protocol, using a spend-based approach. In this approach, data on the monetary value of purchased goods and services in standardized spend categories over the relevant reporting period are collected and multiplied by corresponding secondary emission factors (average global, inflation-adjusted emissions per spend category per monetary unit) for each emission category. Emission-based calculations using the spend-based method tend to be more conservative than those using the activity-based method. The spend-based method relies on average values aggregated across a broad sector- and country-specific set of goods and services, whereas the activity-based method uses more granular activity data, such as actual energy and resource consumption. Emissions in Scope 3 category 3.7 are determined by means of a standardized employee survey per region (Germany, EMEA [without Germany], Americas, Asia/Pacific). The standardized survey collects primary data (a) on commuting behavior per employee (means of transport, commuting distance and frequency of commuting days) and (b) on remote working (frequency of home office days and grey/green electricity use). If not all employees in a region participate in the survey, region-specific average values and assumptions are used for extrapolation. Emissions in Scope 3 category 3.11 are determined, in line with the GHG Protocol, based on usage scenarios derived from the annual software usage time of customers and end-users. The Nemetschek Group calculates the emissions from the use of its software solutions in the current reporting period using both primary data and usage-based averages and assumptions. To improve the accuracy of reported emissions for purchased goods and services (3.1), employee commuting (3.7) and use of sold products (3.11), the Nemetschek Group plans, in the medium to long term, to increasingly rely on supplier-specific data and emission factors and to further refine brand-specific usage scenarios.

Some metrics reported in this sustainability statement – including Scope 3 GHG emissions (Environmental Information), metrics on the gender pay gap and annual total remuneration (Social Information) and payment terms (Governance Information) – are, in the Nemetschek Group's view, subject to certain measurement uncertainties. Scope 3 GHG metrics, including information on the upstream and downstream value chain, are partly based on estimates by internal experts. Measurement uncertainties arise in particular from assumptions made regarding different usage scenarios within Scope 3 category 3.11. The underlying calculation methodology is described in detail in chapter 2.2 Environmental Information [« Scope 1, Scope 2 and Scope 3 GHG Emissions »](#). Metrics on the gender pay gap and annual total remuneration in the social section are derived from contract data. At Group level, there is currently no globally consolidated database for actual payroll data. Depending on the subsidiary, payroll is outsourced or processed in different HR and payroll systems. For the reporting of remuneration-related metrics, the Nemetschek Group therefore relies on contract data in order to ensure, with reasonable effort, a database that is as complete and consistent as possible. Detailed information on the underlying assumptions can be found in chapter 2.3 Social Information [« Adequate Wages and Remuneration Metrics »](#). In the governance section, payment term metrics are collected for subsidiaries that account for more than 90% of the Nemetschek Group's purchasing volume. Extrapolation from subsidiaries with lower purchasing volumes may give rise to certain measurement uncertainties. Explanations of the methodology are provided in chapter 2.4 Governance Information [« Management of Relationships with Suppliers, including Payment Practices »](#).

The Nemetschek Group's sustainability statement for the 2025 fiscal year was prepared for the first time with full consideration of the ESRS and comprises material disclosures on environmental, social and governance information, including strategic policies, actions, metrics and targets. There are no further material changes in the preparation and presentation of sustainability information compared with the previous reporting period. Deviating from the presentation in the 2024 fiscal year, energy consumption as well as Scope 1 and Scope 2 GHG emissions were adjusted retrospectively due to a subsequent correction of the underlying consumption data for purchased energy at individual sites. The adjustments compared with the previous year are explained in detail in chapter 2.2 Environmental Information [« Energy Consumption and Mix »](#) and [« Scope 1, Scope 2 and Scope 3 GHG Emissions »](#). As part of the EU Taxonomy reporting, the economic activity CCM 8.1 was classified as non-taxonomy-eligible for the 2025 fiscal year, deviating from the presentation in the 2024 fiscal year. Consequently, revenue, CapEx, and OpEx for the previous year are presented on an adjusted basis. In addition, the methodology for determining the denominator and numerator for CapEx and OpEx was refined, resulting in deviations from the CapEx and OpEx figures reported in the previous year. The Nemetschek Group includes the disclosures pursuant

to Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council and the related Commission Delegated Regulations in its sustainability statement; see chapter 2.2 Environmental Information << [EU Taxonomy](#) >>.

The Nemetschek Group does not include any additional information in this sustainability statement that is based on other legal requirements or generally recognized sustainability reporting standards and frameworks.

The following information is incorporated by reference from other parts of the annual report.

**INCORPORATION BY REFERENCE**

Disclosures in the Sustainability Statement	Reference to the Annual Report
ESRS 2 BP-1 paragraph 5 b) i. & ii. General principles for the preparation of the sustainability statement	Notes to the consolidated financial statements << <a href="#">Summary of significant accounting policies</a> >>
ESRS 2 SBM-1 paragraph 40 b) Strategy, business model and value chain (total revenue)	Chapter << <a href="#">3.3 Earnings, Financial Position and Net Assets of Nemetschek SE</a> >>
ESRS 2 SBM-2 paragraph 45 a) v. as well as 45 c) i. to iii. Interests and viewpoints of stakeholders	Chapter << <a href="#">1.1 Group Business Model</a> >> and << <a href="#">1.2 Growth Drivers, Goals and Strategy</a> >>
ESRS 2 SBM-3 paragraph 48 d) Current financial effects of material risks and opportunities	Notes to the consolidated financial statements << <a href="#">Note 8 Other financial income and expenses</a> >>, << <a href="#">Note 9 Share of profit of associates</a> >>, << <a href="#">Note 18 Investments in associates</a> >> and << <a href="#">Note 31 Events after the balance sheet date</a> >> and chapter << <a href="#">6 Report on Risks and Opportunities</a> >>
ESRS E1-6 paragraph 30 (AR 53) GHG emissions in Scopes 1, 2 and 3, as well as total GHG emissions (net revenue)	Chapter << <a href="#">3.3 Earnings, Financial Position and Net Assets of Nemetschek SE</a> >>

**Governance**

GOV-1 // GOV-2 // GOV-3 // GOV-4 // GOV-5 // E1.GOV-3 // G1-GOV-1

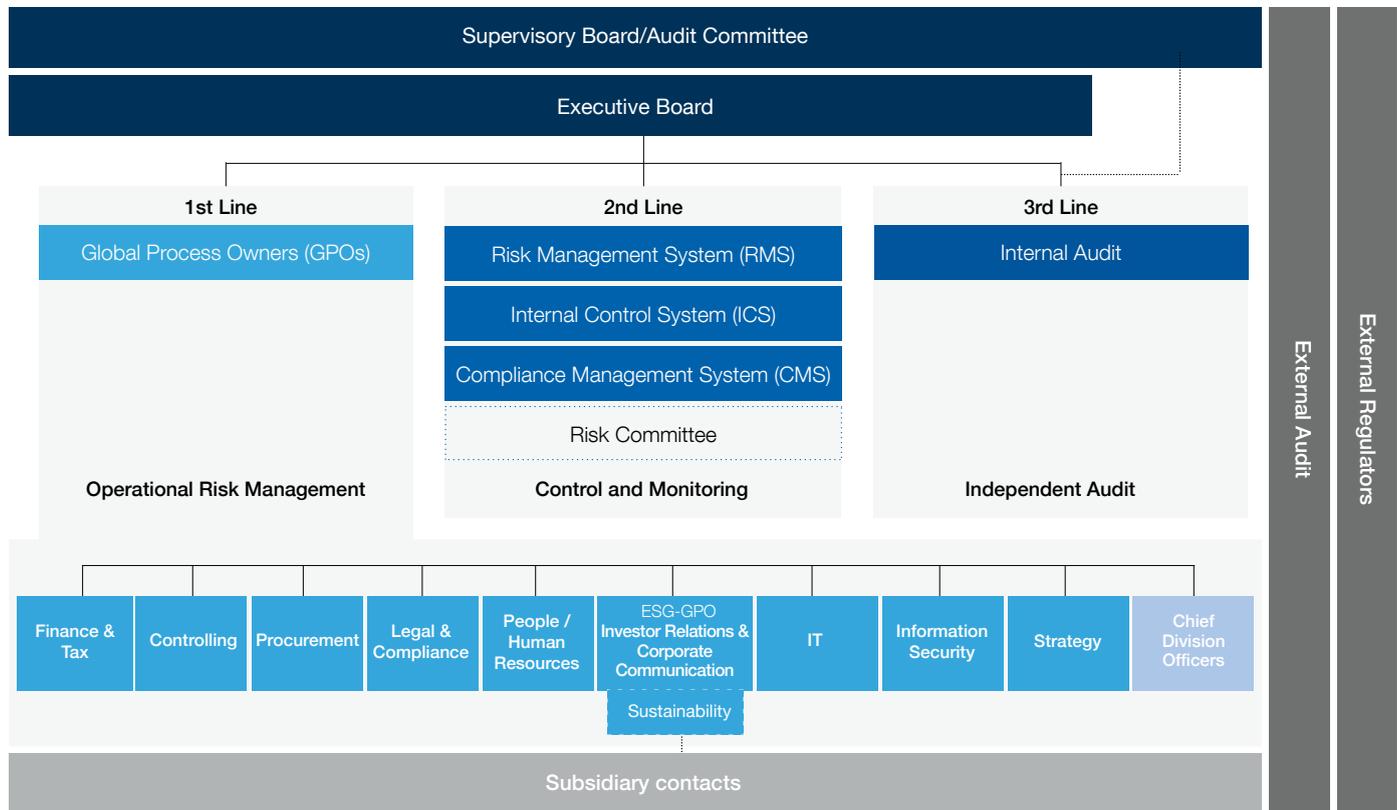
**The role of the administrative, management and supervisory bodies**

Nemetschek SE, together with its subsidiaries, which often operate under their own brands but appear as part of the Nemetschek Group, forms the globally active Nemetschek Group. Nemetschek SE has a dual management and supervisory structure consisting of two separate bodies, the Executive Board and the Supervisory Board. The Executive Board is responsible for the operational management of the company, managing business activities and representing the company vis-à-vis third parties. The main responsibilities of the Supervisory Board include monitoring and advising the Executive Board, appointing and removing members of the Executive Board, approving material corporate decisions and determining Executive Board remuneration. A key element of the dual management and control system is the strict separation between the two bodies, meaning that members are not permitted to serve simultaneously on both the Executive Board and the Supervisory Board.

With effect from January 1, 2025, Usman Shuja, Chief Division Officer Build & Construct and CEO of Bluebeam, Inc., was appointed as a member of the Executive Board. As of December 31, 2025, the Executive Board and Supervisory Board of Nemetschek SE comprised 3 executive members (previous year: 2) and 6 non-executive members (previous year: 6). There are no employee representatives on either the Executive Board or the Supervisory Board. As of December 31, 2025, the proportion of women and men on the Executive Board and Supervisory Board was 33.3% women (previous year: 37.5%) and 66.7% men (previous year: 62.5%). Gender diversity on the Executive Board and Supervisory Board is calculated as the average ratio of female to male members. As of December 31, 2025, the proportion of independent members on the Supervisory Board of Nemetschek SE was 100% (previous year: 100%). The Executive Board and Supervisory Board of Nemetschek SE are responsible, based on the work of the Risk Committee – which consists of segment heads, persons responsible for risk areas or risk categories (as described in more detail in chapter << [6 Report on Risks and Opportunities](#) >> of the consolidated management report) and the Executive Board – for managing and overseeing the Group’s impacts, risks and opportunities. In principle, the Executive Board bears overall responsibility for the management of the company, while the Supervisory Board acts in an advisory capacity and reviews all significant transactions by examining the relevant documentation and discussing them in Supervisory Board meetings. The strategic direction of the Nemetschek Group and the operational management of the company in relation to impacts, risks and opportunities are ensured by the cooperation between the Executive Board and the process owners (Global Process Owners, GPOs) of the Nemetschek Group. Group management is carried out at segment level (Design, Build, Manage and Media) and in the functions.

Sustainability-related material impacts, risks and opportunities are integrated into the existing Group-wide risk and opportunities management system of the Nemetschek Group. The Group-wide risk and opportunities management is the responsibility of the Executive Board of Nemetschek SE, under the supervision of the Supervisory Board, and is based on the Three Lines Model. Governance in the Group with regard to sustainability matters is organized as shown below as of December 31, 2025.

## GOVERNANCE IN THE AREA OF SUSTAINABILITY



The existing Global Process Owners (GPOs), who generally head a Group function at Nemetschek SE and have expertise in environmental, social and governance (ESG) matters in their respective areas, are responsible for the quarterly identification, assessment, management, and monitoring of ESG-relevant impacts, risks and opportunities (first line). The initiation of appropriate actions and the measurement of their effectiveness lie within the remit of the respective GPOs. The ESG-GPO (first line) monitors the identification, assessment and management of ESG-related impacts, risks and opportunities by the GPOs within the existing process and determines the ESG relevance of new impacts, risks and opportunities. Impacts and opportunities are assessed purely qualitatively, while risks are evaluated quantitatively in line with the risk management framework. Supported by the Group sustainability team, the ESG-GPO role is intended to ensure appropriate coordination of ESG-related information for the global risk management function and the Risk Committee (second line). The Internal Audit Group function (third line) acts as an independent control body for the Executive Board and Supervisory Board. In the 2025 fiscal year, the involvement of the Internal Audit Group function in reviewing the effectiveness of the sustainability-related impact, risk and opportunity management was initiated.

The GPOs and the ESG-GPO have a direct reporting line to the Executive Board of Nemetschek SE. Within the Risk Committee, impacts, risks and opportunities are discussed with the Executive Board on a quarterly basis and documented in a quarterly report. Reporting on relevant impacts, risks and opportunities to the Supervisory Board also takes place on a quarterly basis in the form of an internal report. The sustainability team additionally informs the Executive Board and the Supervisory Board once a quarter about material regulatory and internal developments in the ESG area.

Clear roles and responsibilities of the GPOs, the ESG-GPO and the risk management function, involving the Executive Board and the Supervisory Board, enable the effective implementation of the Three Lines Model. By integrating material impacts, risks and opportunities into the existing Group-wide risk and opportunities management, the Nemetschek Group has established a management framework with an internal control system designed to support effective, integrated management of impacts, risks and opportunities. Sustainability-related aspects that may affect people, the environment and the company's performance are to be identified, assessed, managed and monitored systematically and as early as possible. Particular focus is placed on actual or potential adverse impacts, which are to be identified, monitored, prevented, mitigated, remedied, or brought to an end at an early stage wherever possible.

The GPOs are responsible for sharing and assessing decision-relevant information on sustainability-related impacts, risks and opportunities in their areas of expertise with the ESG-GPO and the Risk Committee at least on a quarterly basis. The risk management function reviews the assessment in close consultation with the ESG-GPO. Where necessary, further GPOs or specialist functions are involved to ensure the appropriateness of the assessment and to ensure consistency with thematically related impacts, risks and opportunities. Impacts, risks and opportunities that have so far been classified as non-material are to be reassessed by the GPOs on an ad hoc basis and at least annually and, in a second step, reviewed for appropriateness by the risk management function in close consultation with the ESG-GPO. Through the preparation of the quarterly risk report, the risk management function is closely involved in order to consolidate and align topics for the Executive Board and the Supervisory Board. The systematic involvement of the Group Internal Audit function, the Audit Committee and the external audit in monitoring the adequacy and effectiveness of existing processes is intended to provide an additional layer of control over the individual process steps.

The sustainability-related targets relevant for Executive Board remuneration form the framework for the Nemetschek Group's operational sustainability targets. Following the update of the double materiality assessment in accordance with the ESRS in the 2025 fiscal year, no Group-wide operational targets have yet been set for the material sustainability matters, including material impacts, risks and opportunities. The definition of corresponding targets and information on progress towards achieving them is to be incorporated into the regular reporting of the heads of Group functions and the sustainability team to the Executive Board and the Supervisory Board in future.

The Executive Board and Supervisory Board of Nemetschek SE possess appropriate skills and expertise to ensure the successful development of the Group and to sustainably increase its enterprise value. When appointing Executive Board members, in addition to industry and software know-how, broad leadership skills and strategic development capabilities, competencies in the area of sustainability are also required. This includes knowledge of the content of the Group's material impacts, risks and opportunities. The composition of the Supervisory Board is based on a skills profile that includes a general understanding of the Nemetschek Group's business, sound business administration knowledge, industry expertise, experience in governance, compliance and risk management as well as HR and people management, sustainability expertise and financial expertise (accounting, auditing). The competencies of the Executive Board and Supervisory Board also include expertise relevant to the Group's segments, solutions and geographical locations.

Nemetschek SE works with external consultants and sustainability experts to exchange views on specific sustainability topics. External expertise is intended to support the Executive Board and Supervisory Board in making well-informed decisions on sustainability issues and on the strategic direction with regard to sustainability. Increasing regulation and the strategic relevance of sustainability for the Group were discussed in the Audit Committee and Supervisory Board meetings held in the 2025 fiscal year.

The members of the Executive Board and Supervisory Board have direct expertise in sustainability-related areas such as environmental management, social responsibility and governance practices. The Executive Board and Supervisory Board also bring valuable experience from industries in which sustainability is a strategic priority. In addition, the Executive Board and Supervisory Board members possess in-depth knowledge of the architecture, engineering and technology sectors, giving them a strong understanding of the environmental and social challenges the company faces in its core business fields, including sustainable construction, energy efficiency, and CO<sub>2</sub> reduction.

The Nemetschek Group is an active member of industry associations and sustainability networks such as the German Sustainable Building Council (DGfB), which helps ensure that the Executive Board and Supervisory Board remain up to date on the latest sustainability standards and benchmarks in the architecture, engineering, construction, and operation (AEC/O) industry. Through these memberships, the Executive Board and Supervisory Board members have access to relevant expertise within the industry. The sustainability-related skills and knowledge of the Executive Board and Supervisory Board of Nemetschek SE cover the company's material impacts, risks and opportunities identified in the double materiality assessment in the areas Climate Change (ESRS E1), Own Workforce (ESRS S1), Consumers (here: Customers) and End-Users (ESRS S4), Business Conduct (ESRS G1) and Cyber and Information Security. The existing competencies of Executive Board and Supervisory Board members help the Group to systematically leverage opportunities for sustainable growth, product innovation and market leadership in a changing global environment.

Based on the Three Lines Model and the related reporting formats provided by the risk management function, the heads of Group functions and the sustainability team, the members of the Executive Board and Supervisory Board remain informed about material sustainability matters and the associated material impacts, risks and opportunities in the Group. The ESG-GPO and the GPOs also report along functional and disciplinary reporting lines to the CEO or the CFO and thus to the Executive Board. The implementation of sustainability due diligence as well as the results and effectiveness of adopted policies and actions and information on metrics and targets form part of the existing reporting formats.

### Information provided to and sustainability matters addressed by the administrative, management and supervisory bodies

The Executive Board of Nemetschek SE informs the Supervisory Board regularly, promptly and comprehensively, both in writing and orally, about all relevant topics relating to the company's development and strategy. In addition to associated risks and opportunities, relevant impacts of the Nemetschek Group on people and the environment are discussed and reported to the Supervisory Board. Relevant interdependencies between sustainability-related impacts, risks, and opportunities are considered as part of the double materiality assessment and are included in regular reporting where appropriate. Furthermore, the

Supervisory Board is informed about the implementation of the strategic direction and the planning for the Group, the segments and the individual brands, about planned and ongoing transactions (current M&A and venture activities) as well as about risk management. Detailed information on decision-relevant impacts, risks and opportunities is made available to the Executive Board and Supervisory Board on a quarterly basis as part of the internal reporting from the Risk Committee. As part of the double materiality assessment, the Nemetschek Group identified the following sustainability matters as material. The material impacts, risks and opportunities were discussed in the 2025 fiscal year with the members of the Risk Committee and the designated owners of risk areas or risk categories.

### MATERIAL SUSTAINABILITY ASPECTS OF THE NEMETSCHKEK GROUP

ESRS	Topic	Subtopic	Title	I	R	O
<b>Environment (ESRS E1)</b>	Climate Change	Climate Change Adaptation, Climate Change Mitigation, Energy	Building Certificates	●	–	●
		Climate Change Adaptation	Climate-Resilient Infrastructure	–	–	●
			Aiding in Climate-Resilient Construction	●	–	–
		Climate Change Mitigation	Emissions Reduction across the Entire Building Life Cycle	●	–	–
			Sustainability Partnerships	–	–	●
		Energy	Energy Consumption & CO <sub>2</sub> Emissions	●	–	–
<b>Social (ESRS S1)</b>	Own Workforce	Working Conditions	Social Dialogue	●	–	–
			Skilled Labor Pool	–	●	–
			Workforce Empowerment	●	–	–
		Equal Treatment & Opportunities for all	Specialized Labor Force	–	–	●
			Training & Education	●	–	–
			Equity & Diversity	●	–	–
		Employability Due to Skills Obsolescence	Working Standards	●	–	–
			Employability Due to Skills Obsolescence	●	–	–
			Efficiency through Software	●	–	–
<b>Social (ESRS S4)</b>	Consumers & End-Users	Information-related Impacts for Consumers and/or End-Users	Accountability through Software	●	–	–
		Creativity through Software	●	–	–	
		OPEN Building Information Modeling (BIM)	●	–	–	
	Social Inclusion of Consumers and/or End-Users	Student Licenses	●	–	–	
		Corporate Culture	Corporate Culture	–	–	●
<b>Governance (ESRS G1)</b>	Business Conduct	Corruption & Bribery, Protection of Whistleblowers	Speak-up Culture & Whistleblowing	●	–	–
		Management of Relationships with Suppliers, including Payment Practices	Payment Practices for Suppliers	●	–	–
		Cyber & Information Security	Cyber & Information Security Actions	●	–	–
Vulnerabilities in Nemetschek Software Solutions	–		●	–		

### **Integration of sustainability-related performance in incentive schemes**

As part of the sustainability statement, the Nemetschek Group discloses information on the remuneration of the Executive Board and the Supervisory Board. The remuneration components for the Executive Board comprise five elements:

(1) Fixed Remuneration: Each member of the Executive Board receives a fixed remuneration, which is paid out in twelve equal monthly installments at the end of each calendar month.

(2) Benefits: Each member of the Executive Board receives customary fringe benefits such as a company car, which may also be used for private purposes, and subsidies for health and long-term care insurance.

(3) Short-Term Incentive Plan (STIP): Each Executive Board member receives a short-term performance-related (variable) remuneration component that essentially depends on the achievement of corporate targets (revenue and adjusted EBITDA of the Nemetschek Group and/or the divisions of the respective Executive Board member, and in some cases earnings per share [EPS] based on the consolidated financial statements) as well as on the achievement of individual special targets.

(4) Long-Term Incentive Plan (LTIP): The LTIP essentially depends on the achievement of defined corporate targets, which in particular relate to the development of key financial performance indicators (e.g., adjusted EBITDA, EBITA and EBT of the Nemetschek Group or earnings per share [EPS]) based on the consolidated financial statements of the Nemetschek Group and/or the segments of the respective Executive Board member. The performance period is three fiscal years (LTIP period).

(5) Stock Appreciation Rights Plan (SAR-Plan): The Supervisory Board may decide that Executive Board members participate in a SAR plan of the Nemetschek Group.

The remuneration components for the Supervisory Board comprise three elements:

(1) Fixed Remuneration: Under the Articles of Association, members of the Supervisory Board receive a fixed remuneration for each full year of membership. Supervisory Board members who did not belong to the Supervisory Board or to a committee for the full fiscal year, or who did not hold a chair for the full fiscal year, receive pro rata remuneration, rounded up to full months.

(2) Membership in a Committee of the Supervisory Board: Each member receives additional remuneration for each full fiscal year of membership. Pro rata remuneration for committee work is granted only if the respective committee has held a meeting in the relevant period in order to fulfil its duties.

(3) Performance-Oriented Component: Each member receives a performance-related component for personal, including virtual, participation in a meeting of the Supervisory Board or one of its committees.

The sustainability-related Executive Board targets (ESG targets) for the 2025 fiscal year are qualitative in nature and cover three key areas: ESRS S1 (Own Workforce), ESRS S4 (Consumers [here: Customers] and End-Users), and the entity-specific topic Cyber and Information Security. In the “Own Workforce” area, the ESG targets aim to systematically record and manage global employee perceptions and to evaluate the effectiveness of global development and improvement actions for the company’s own workforce. This is intended to provide targeted support for the Group’s organizational development and to further strengthen employee satisfaction over the long term. In the “Customers and End-Users” area, the focus is on further increasing customer satisfaction and continuously ensuring an excellent customer experience with regard to the Nemetschek Group’s products and processes. The ESG targets in the “Cyber and Information Security” area relate to the ongoing expansion and continuous development of effective structures and actions. The aim is to continuously adapt existing programs to changing security requirements in order to ensure a high level of effectiveness, efficiency, and Group-wide implementability.

In the 2025 fiscal year, the Nemetschek Group did not set any climate-related targets for the members of the Executive Board. No (sustainability) targets have been agreed for members of the Supervisory Board. The sustainability targets of the Executive Board members are included in the STIP. Target achievement is measured and assessed by the Supervisory Board. If the targets are confirmed as achieved, the variable remuneration is paid out. Where it is possible to measure target achievement on a pro-rata basis, this is applied. The proportion of variable remuneration for the Executive Board that depends on sustainability-related targets is 12% (previous year: 3%) of total variable remuneration for the CFO, 4% for the Chief Division Officer Build & Construct, CEO of Bluebeam, Inc., and 8% (previous year: almost 2%) of total variable remuneration for the CEO. The existing remuneration system may be amended by the Supervisory Board, but any change must also be approved by the General Meeting.

## Statement on due diligence

The Nemetschek Group's due diligence covers the following core elements, which are disclosed in separate sections of the sustainability statement.

### SUSTAINABILITY DUE DILIGENCE

Core Elements of Due Diligence	Sections of the Sustainability Statement
a) Integration of due diligence into governance, strategy and business model	Chapter 2.1 General Disclosures <a href="#">« Governance »</a> and <a href="#">« Impact, Risk and Opportunity Management »</a>
b) Involvement of affected stakeholders in all key steps of the due diligence process	Chapter 2.1 General Disclosures <a href="#">« Impact, Risk and Opportunity Management »</a> Chapter 2.3 Social Information <a href="#">« Impact, Risk and Opportunity Management – Own Workforce »</a> and <a href="#">« Impact, Risk and Opportunity Management – Customers and End-Users »</a>
c) Identification and assessment of negative impacts	Chapter 2.1 General Disclosures <a href="#">« Impact, Risk and Opportunity Management »</a> (Double materiality assessment and IRO management)*
d) Actions to address these negative impacts	Chapter 2.3 Social Information <a href="#">« Impact, Risk and Opportunity Management – Own Workforce »</a> and <a href="#">« Impact, Risk and Opportunity Management – Customers and End-Users »</a> Chapter 2.4 Governance Information <a href="#">« Corporate Culture »</a> , <a href="#">« Corruption and Bribery as well as Protection of Whistleblowers »</a> , <a href="#">« Management of Relationships with Suppliers, including Payment Practices »</a> and <a href="#">« Cyber and Information Security »</a>
e) Monitoring effectiveness and communication	Chapter 2.1 General Disclosures <a href="#">« Governance »</a>

\* The IRO management process describes the quarterly identification and assessment, as well as the management, of ESG-relevant impacts, risks and opportunities within the Group's existing risk and opportunities management system.

## Risk management and internal controls over sustainability reporting

The Nemetschek Group's risk management with regard to sustainability reporting follows a holistic approach and includes all fully consolidated subsidiaries of the Group. The risk management process consists of the following components, as described in chapter [« 6 Report on Risks and Opportunities »](#) of the consolidated management report: 1. risk identification, 2. risk assessment, 3. risk aggregation, 4. risk control, 5. risk monitoring, and 6. risk reporting. This existing process has been expanded for sustainability reporting to cover sustainability-related impacts, risks and opportunities.

The Nemetschek Group has established control procedures within the internal control system (ICS) for the sustainability reporting process, which are intended to be further developed and enhanced over time. Roles and responsibilities for the reporting process are clearly defined. The ICS objectives relate in particular to

the reliability of sustainability reporting and compliance with applicable legal and internal requirements. As part of the risk assessment, risks to the achievement of these objectives, for example with regard to data quality and data availability, are identified. The control activities provide for data validations, plausibility checks (both automated and manual), and the four-eyes principle. The monitoring of the ICS is to be carried out through ongoing and ad hoc evaluations of effectiveness, based on which controls can be adjusted as required.

The risks related to sustainability reporting are identified and assessed by the ESG-GPO, who is responsible for the reporting process. The close collaboration between the sustainability team, the ESG-GPO, the GPOs, the risk management function, and the Executive Board enables the early identification, appropriate management, and prioritization of sustainability reporting risks, for example in the context of Risk Committee meetings. In addition, new, potential, or actual sustainability risks are recorded on a quarterly basis as part of the risk and opportunity management process, and appropriate measures are derived and implemented. Identified potential risks and defined mitigation strategies, including related controls, are documented in the internal control system for sustainability reporting. The Risk Committee and the Supervisory Board are informed on a quarterly basis by the global risk management function of the results of the risk assessment.

The Nemetschek Group has not yet identified any material risks related to sustainability reporting. In the future, the Group function Internal Audit is to be involved, in cooperation with the sustainability team and the global Group functions involved in the reporting process, in identifying potential process-inherent risks and in assessing the effectiveness of the internal control system. The external audit also includes the identification of material misstatements in the sustainability statement. The metrics reported in this sustainability statement are not subject to audit or validation by any external party other than the appointed assurance provider.

## Strategy and Business Model

SBM-1 // SBM-2 // SBM-3 // E1.SBM-3 // S1.SBM-3 // S4.SBM-3

The Nemetschek Group is a global provider of software solutions for the AEC/O industry as well as the media and entertainment industry. The Nemetschek Group's business model is described in detail in chapters [« 1.1 Group Business Model »](#) and [« 1.2 Growth Drivers, Goals and Strategy »](#) of this consolidated management report. As of December 31, 2025, the Nemetschek Group employed 4,129 people worldwide (previous year: 3,989). The total number of employees differs by definition from the headcount reported in the consolidated financial statements. Explanations can be found in chapter 2.3 Social Information [« Own Workforce »](#). The Group's employees work in different regions and are distributed across the following geographical areas: Germany (996 employees [previous year: 991]), EMEA

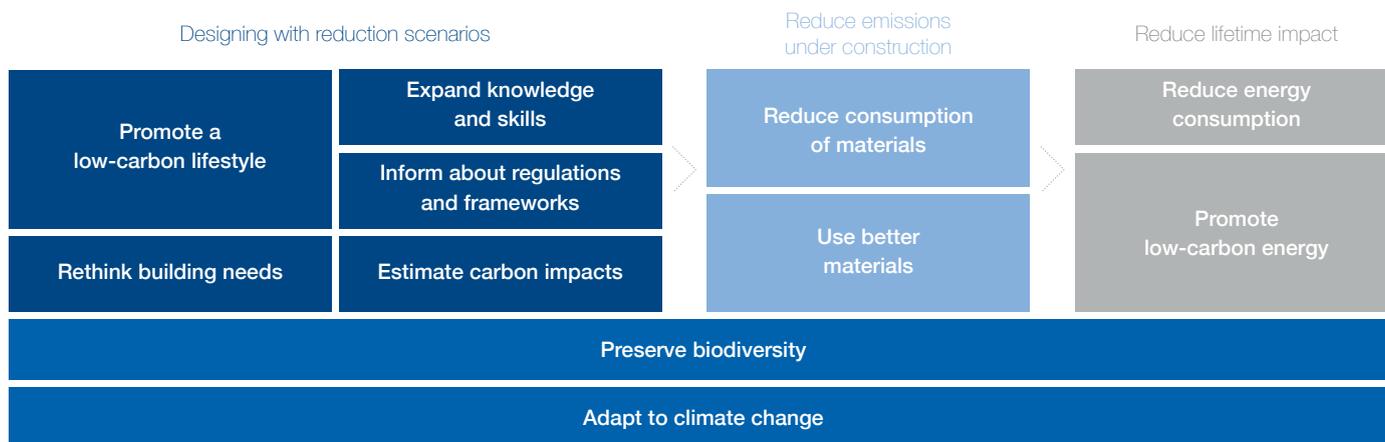
(without Germany) (1,458 employees [previous year: 1,420]), America (1,292 employees [previous year: 1,259]) and Asia/Pacific (383 employees [previous year: 319]). Revenue by segment for the Nemetschek Group is presented in the consolidated management report, see [«< 3.3 Earnings, Financial Position and Net assets of Nemetschek SE >>](#). In accordance with ESRS 2, the Nemetschek Group discloses that it has no business activities and no related revenue in the fossil fuel sector (coal, oil and gas), in the manufacture of chemicals, in the area of controversial weapons, or in the cultivation and production of tobacco.

The strategy and business model of the Nemetschek Group are closely linked to the major challenges facing the construction industry, including a persistently low level of digitalization and increasing demands for sustainable construction. The same ap-

plies to the media and entertainment industry, where there is a continuously strong demand for innovative, digital content. The Nemetschek Group markets its software solutions to a broad customer base, primarily in EMEA, the US market and selected regions in Asia/Pacific. Key products and solutions are concentrated in the Group's strongest revenue-generating segments, Design and Build. With its solution portfolio in the Design, Build and Manage segments, the Group enables customers and end-users to plan, construct and operate buildings in a more energy- and resource-efficient and sustainable manner.

The Nemetschek Group has defined portfolio-related sustainability ambitions and identified 11 levers that relate to climate change mitigation in particular through the Group's AEC/O segments and thus to the design, construction and operation of buildings.

**11 LEVERS FOR MORE SUSTAINABILITY IN THE CONSTRUCTION INDUSTRY**



The 11 levers have been fully incorporated into the double materiality assessment in connection with the environmental topical ESRS, in particular ESRS E1 (Climate Change), ESRS E2 (Pollution), ESRS E4 (Biodiversity and Ecosystems) and ESRS E5 (Circular Economy). The double materiality assessment showed that the strongest leverage – and also the greatest business opportunities for the Nemetschek Group – lies in ESRS E1 (Climate Change), in particular in reducing energy consumption and CO<sub>2</sub> emissions in the construction industry. In principle, it cannot be ruled out that additional environment-related topics may become material for the Group's portfolio in the future.

The sustainability ambitions reflected in the 11 levers, which vary in relevance at segment and brand level, generally apply to all solutions, sales markets and customer groups within the AEC/O segments, as well as related stakeholders such as architects, engineers, construction companies, building owners and operators. To assess the current key solutions, the Nemetschek Group carried out a comprehensive analysis of its portfolio. As part of this

portfolio analysis, the contribution of the Nemetschek Group's software solutions to climate change mitigation was measured using a company-specific assessment model comprising almost 40 assessment dimensions, and recommendations for further developing the software solutions in relation to the 11 levers were derived.

Positioning sustainability as a strategic cornerstone forms a key basis for achieving the Group's growth ambitions. The vision "Shape the world in all dimensions" and the Nemetschek Group's mission to be the preferred and most trusted software provider and partner for the architecture, engineering, construction, building operations, and media industries define the guiding principles for business activities and the foundation of strategic decision-making within the Group.

The Nemetschek Group's business model and Group strategy take into account the impacts, risks, and opportunities of the sustainability matters identified as material. Targeted actions and

\* The employees who were presented under "Rest of world" in the previous year are allocated to the EMEA (without Germany) region in the 2025 fiscal year; previous year figures are presented on a comparable basis.

investments are designed to promote both sustainability and the long-term enhancement of resilience, efficiency and growth. Through its investment strategy in the area “Start-up & Venture Investments” and the continuous expansion of its existing product portfolio, the Nemetschek Group helps reduce climate- and environment-related impacts in the construction industry and underlines its ambition to be a technological frontrunner in the digital transformation towards greater sustainability (ESRS E1, Climate Change). With its software solutions for the AEC/O industry and the media and entertainment industry, the Nemetschek Group aims to provide customers and end-users with maximum technological benefit and added value. Accordingly, the Group’s strategic focus areas – including “Artificial Intelligence & Sustainability”, “Group-wide Cloud Infrastructure” and “Mergers & Acquisitions / Ventures & Innovation” – are closely aligned with customer needs (ESRS S4, Consumers and End-Users).

The Nemetschek Group is a globally active Group with an international shareholder base. The Executive Board and Supervisory Board place particular emphasis on responsible and transparent management and supervision of the company that is geared towards sustainable value creation. The Group’s business conduct and corporate governance practices are laid down, among other things, in relevant Group policies as well as in the Code of Conduct and the Supplier Code of Conduct (ESRS G1, Business Conduct). In view of global cyber threats, information and product security play a central role in the Nemetschek Group’s business model and management approach. The Group’s strategy therefore includes actions and investments in a comprehensive security infrastructure, including a global information security organization and a Group-wide information security management system (ISMS) in accordance with ISO/IEC 27001 (entity-specific topic Cyber and Information Security).

Within the framework of the global strategic Business Enablement Initiative, which is intended to create a robust foundation for future business growth and profitability, particular focus is placed on the People/Human Resources area and thus on its own workforce. The harmonization of organizational People/Human Resources processes and the harmonization of the HR IT landscape aim to enable the Nemetschek Group to manage the employee life cycle and its associated impacts in a harmonized way across the Group in future (ESRS S1, Own Workforce). Key challenges and major solutions of relevance for sustainability reporting arise primarily from increasing regulatory requirements, growing demand for sustainable software solutions and the associated ongoing transformation processes within the Group.

#### **Disclosures on the value chain**

As a provider of innovative software solutions for the AEC/O industry as well as for the media and entertainment industry, the Nemetschek Group continuously drives digitalization and the use of BIM throughout the entire building life cycle. The Nemetschek Group’s value chain comprises upstream processes, its own

operations and downstream processes. In the upstream value chain, the Nemetschek Group works closely with a wide range of suppliers and business partners – in particular in the areas of cloud infrastructure, data management and artificial intelligence – to develop innovative software solutions, with a particular focus on research and development. Key suppliers include technology providers, especially cloud service providers, and research institutions.

As an international Group, the Nemetschek Group sources goods and services worldwide in the form of software, hardware, data, infrastructure, and IT and marketing solutions. State-of-the-art technical resources are essential for the development of digital software solutions and are to be provided as part of a strategic procurement approach. The Nemetschek Group maintains partnerships with key suppliers in order to strengthen its innovative capacity and competitiveness. Through in-house development, strategic collaborations and acquisitions, the Group aims to secure long-term access to the latest technologies and market innovations.

The strategic holding company, Nemetschek SE, is home to the global Group functions that define and manage operational processes for the Group and its brands. Operational business is carried out in the four segments Design, Build, Manage and Media, with a total of 12 brands. The brands focus on the development, distribution, and maintenance of software solutions specifically designed for construction and infrastructure projects as well as for the creation of digital content. This requires qualified employees – particularly specialized software developers and designers – and a powerful infrastructure. The Nemetschek Group predominantly offers software subscription models such as subscription and Software-as-a-Service (SaaS), while the share of software services and traditional perpetual software licenses is continuously declining. At the same time, the Nemetschek Group supports its customers through extensive training offerings and support services.

In the downstream value chain, customers and end-users in the construction and media sectors are reached both directly via brand-specific sales organizations and indirectly via partner networks, resellers and distributors. Customers include not only architects and designers, planning offices, engineers, construction and general contractors, and facility managers, but also film and television studios, advertising agencies, the video games industry, product and graphic designers, and self-employed creative professionals. The Nemetschek Group markets its software solutions worldwide, with a particular focus on the high-revenue markets in the US and Europe, as well as selected Asian markets, including India. Existing and potential new global customers are addressed not only through brand-specific sales approaches but also via global strategic account management, cross-selling and e-commerce activities. The Group’s go-to-market approach focuses on the three major regions EMEA, North America and Asia/Pacific.

Through regular software updates and upgrades, technical support and additional services such as data backup, consulting and the customization of software solutions, the Nemetschek Group maintains close contact with its customers and end-users. This ongoing dialogue is intended to build trusting relationships with customers and end-users. Adapting solutions to the specific needs of customers and end-users also contributes to long-term customer satisfaction. In addition, the Nemetschek Group cooperates with business partners who complement its software offering with additional solutions and fosters exchanges with stakeholders through specialist events and conferences. Digitalization and sustainability along the building life cycle and in the media and entertainment industry, combined with the continuous development of technologies such as artificial intelligence and cloud-based solutions, are central elements of the Nemetschek Group's value creation.

The Nemetschek Group stands out for its broad solution portfolio along the building life cycle – from the planning phase through construction and operation or refurbishment to the demolition of buildings (Design, Build and Manage segments) – as well as for the creation of 2D and 3D digital content (Media segment). The brand and segment approach is designed to focus on the specific needs of each segment and thereby increase customer benefit and value added for customers. With its innovative solution portfolio, the Nemetschek Group helps to drive digitalization in the construction and infrastructure sector and to meet the demand for time, cost and resource savings, as well as the increasing regulatory requirements – particularly in the area of sustainability. In addition to sustainable, climate-friendly and energy-efficient construction methods, the Nemetschek Group also promotes open standards and OPEN BIM, thereby enabling smaller architectural, engineering and construction firms to participate in major construction and infrastructure projects. By expanding its international presence, the Nemetschek Group aims to leverage growth opportunities and continuously enhance its attractiveness on the capital and labor markets.

The Nemetschek Group is closely linked to developments in the construction, architecture and engineering sectors as well as in the media and entertainment industry, meaning that sustainability-related impacts, risks and opportunities in these industries have a direct influence on the Group's business model. Key drivers such as BIM, digitalization/automation, artificial intelligence, sustainability and climate change mitigation in the construction industry can create new growth opportunities, as demand for digital tools and cloud-based solutions continues to rise. In the upstream value chain, this enables increased investment in research and development, while in operations and the downstream value chain it promotes closer integration of sales channels and stronger networking between customers and end-users. Further information on the Group structure, new sales and business models – such as the transition from the traditional license model to subscription and SaaS – as well as on strategic aspects is provided in chapters [« 1.1 Group Business Model »](#) and [« 1.2 Growth Drivers, Goals and Strategy »](#) of this consolidated management report.

#### **Interests and views of stakeholders**

To align its business and sustainability activities with the interests and views of its stakeholders, the Nemetschek Group has carried out a double materiality assessment in accordance with the ESRS; see chapter 2.1 General Disclosures [« Impact, Risk and Opportunity Management »](#). In addition, the Nemetschek Group maintains regular dialogue with its key stakeholders in order to continuously develop its business activities and sustainability approach, taking into account both internal and external perspectives. The following table provides an overview of the Nemetschek Group's relevant stakeholder groups, the corresponding communication formats and the approaches used to integrate stakeholder interests into decision-making processes.

**STAKEHOLDER GROUPS AND COMMUNICATION FORMATS**

Stakeholder Group	Formats and Approaches of Communication
Customers & End-Users	Customer events, workshops and trade fairs, product previews, brand touchpoints, customer advisory boards, service processes, direct contacts (email, phone), newsletters and social media, customer surveys and feedback formats
Investors & Capital Market	Investor conferences and roadshows, analyst meetings, annual and quarterly reports, financial market communication and press releases, general meetings, virtual and in-person meetings
(Potential) Employees	Intranet ("ONE"), newsletters, tone-from-the-top and board letters, employee information and events (town halls), employee surveys, social media, trainings and education, team events, recruiting and feedback processes, communication with employee representatives / the HR department
Suppliers & Business Partners	Direct contacts (email, phone), trade fairs, contract / project communication, cooperation agreements, personal meetings, audits, workshops
Industry Associations & Organizations	Industry dialogues and events, memberships (e.g., buildingSmart, DGNB), working groups, cooperation initiatives, networking, guest lectures
Educational Institutions & Universities	Cooperation with universities (e.g., Technical University of Munich [TUM], Stanford University, Nanyang Technological University [NTU] Singapore), research projects, Global Academic Program, student competitions
Other Stakeholders	Corporate reports, public events, interviews, participation in surveys, virtual and in-person meetings, collaboration on specific topics

Stakeholder communication is integrated into the Nemetschek Group's operational processes and established business practices both at Group function level and across brands. Segment heads and the heads of Group functions report directly to the Executive Board, ensuring that the Executive Board is continuously informed about relevant stakeholder interests and views, including in relation to sustainability matters. As part of regular reporting, the Executive Board also receives information on material sustainability topics and on Group-wide stakeholder dialogue.

When the double materiality assessment was carried out in the 2024 fiscal year by the Nemetschek Group's sustainability team, particular emphasis was placed on integrating the interests and views of internal and external stakeholders. Both the Group's upstream and downstream value chain and its own operations were taken into account. As part of selected stakeholder interviews, internal and external stakeholders were involved in identifying sustainability-related impacts, risks and opportunities. The perspectives of selected internal and external stakeholders were also considered in the subsequent materiality assessment. As an internationally active Group, Nemetschek attaches particular importance to open stakeholder dialogue in order to create value for the organization itself as well as for customers, business partners, investors and employees. Integrating diverse interests and viewpoints supports the Nemetschek Group's strategic objective of

further advancing sustainability and innovation in the construction industry. The results of the double materiality assessment, which reflect the interests and views of internal and external stakeholders, are intended to help develop the Nemetschek Group's sustainability approach into a comprehensive sustainability strategy. Based on the updated double materiality assessment in the 2025 fiscal year, strategic activities to develop a comprehensive sustainability strategy aligned with stakeholder interests and views are to be continuously advanced and systematically embedded within the Group. The overarching Group strategy and business model of the Nemetschek Group are described in detail in the consolidated management report, see [« 1.1 Group Business Model »](#) and [« 1.2 Growth Drivers, Goals and Strategy »](#).

Through Group-wide stakeholder dialogue and the involvement of internal and external stakeholders in the double materiality assessment, stakeholder interests and views are systematically captured. The results feed into the Group-wide risk and opportunities management and are taken into account in the Group's strategic direction and in the further development of its business model. Internal and external stakeholders have different expectations of the Group's business activities. Customers and end-users expect powerful, interoperable and user-friendly software solutions, while investors and the capital market place great importance on short and long-term sustainable value creation. (Potential) employees value a modern and attractive working environment in which they can apply and further develop their skills. Suppliers and business partners rely on reliable cooperation along the value chain. At the same time, industry associations and organizations support the further development of open standards and industry-wide innovation, while educational institutions and universities provide impetus for research, technological trends and talent development.

Driven by market-specific demand and increasing regulatory requirements, sustainability was explicitly integrated into the Group's strategic cornerstones in the 2024 fiscal year and has since formed a firmly embedded element of the Group's strategic focus. In the 2025 fiscal year, sustainability continued to play a central role in expanding and further developing the existing solution portfolio at segment and brand level and made an important contribution to promoting sustainable solutions in the construction industry aimed at CO<sub>2</sub> reduction, energy efficiency, and waste reduction. Changes to the Nemetschek Group's strategy and business model in the 2025 fiscal year, which are geared towards sustainable, long-term value creation for stakeholders, are explained in detail in chapters [« 1.1 Group Business Model »](#) and [« 1.2 Growth Drivers, Goals and Strategy »](#). By aligning its business activities with stakeholder interests and views, the Nemetschek Group aims to continuously further strengthen its relationships with stakeholders. Members of the Executive Board and Supervisory Board are also informed about the perspectives and interests of affected stakeholders with regard to sustainability-related impacts in the context of the validation of the double materiality assessment.

**Material impacts, risks and opportunities and their interaction with strategy and business model**

In its double materiality assessment, the Nemetschek Group identified material impacts in the topical ESRS E1 (Climate Change), ESRS S1 (Own Workforce), ESRS S4 (Consumers and End-Users), ESRS G1 (Business Conduct) as well as in the entity-specific topic Cyber and Information Security. The material impacts, risks and opportunities are described in detail in the following table. The table also indicates in which business segments

(AEC/O or media and entertainment) the impacts, risks and opportunities are located, whether they relate to the Group’s own operations and/or the upstream and downstream value chain, whether they represent actual (A) or potential (P) impacts, and which time horizons are expected. Impacts, risks and opportunities highlighted in color were newly identified as material in the course of updating the double materiality assessment in the 2025 fiscal year compared with the previous reporting period.

**MATERIAL IMPACTS, RISKS AND OPPORTUNITY OF THE NEMETSCHKEK GROUP**

Title	Description	Category	Expected Timeframe	Operating Segment		Value Chain		
				AEC/O	Media	Up-stream	Own Operations	Down-stream
<b>Climate Change</b>								
Building Certificates	As regulations and standards for sustainable construction continue to grow, customers and end-users demand for certifications like LEED, BREEAM, or DGNB for sustainable, climate-friendly, and energy-efficient buildings is likely to increase, presenting new business opportunities for the Nemetschek Group.	Opportunity	Short to Medium Term	●				●
	The Nemetschek Group’s software supports customers and end-users in obtaining building certifications such as LEED, BREEAM, or DGNB for sustainable, climate-friendly, and energy-efficient construction projects.	(A) Positive Impact	Short to Medium Term	●				●
Climate-Resilient Infrastructure	The increasing demand for climate-resilient infrastructure creates business opportunities for the Nemetschek Group, enabling it to offer software solutions that meet these requirements and to incorporate the related developments across its entire portfolio. This can enhance the value proposition for customers by bringing efficiency, productivity gains, and financial benefits. This positions the Nemetschek Group as a frontrunner in driving climate adaptation regulation, improves overall market appeal and reputation, and differentiates the company from competitors.	Opportunity	Medium to Long Term	●				●
Aiding in Climate-Resilient Construction	The Nemetschek Group’s software solutions could potentially support climate change adaptation and the construction of climate-resilient buildings by providing information on site-specific sustainability risks (e.g., heatwaves, droughts, clay loss, and flooding) and environmental conditions, thereby helping to anticipate the physical risks associated with climate change and to improve urban planning and landscape architecture.	(P) Positive Impact	Long Term	●				●
Emission Reduction across the Entire Building Lifecycle	The Nemetschek Group’s software helps estimate and reduce carbon impacts from materials and energy use by ensuring data transparency throughout the building lifecycle for both new and existing buildings, thereby supporting a low-carbon economy.	(P) Positive Impact	Short to Medium Term	●				●
Sustainability Partnerships	By investing in climate-related and sustainability-oriented start-ups, the Nemetschek Group strengthens its innovative capacity while opening up new markets and product areas.	Opportunity	Short to Medium Term	●			●	●
Energy Consumption & CO <sub>2</sub> Emissions	The Nemetschek Group works with a wide range of cloud hosting and data center providers to develop and operate its software solutions. The operation of data centers, servers, and IT infrastructure as well as cooling of equipment require a lot of energy from power providers. The energy production typically results in greenhouse gas emissions which vary depending on the energy mix, i.e. the share of renewable and non-renewable energy sources.	(A) Negative Impact	Short to Medium Term	●	●		●	

**MATERIAL IMPACTS, RISKS AND OPPORTUNITY OF THE NEMETSCHKEK GROUP**

Title	Description	Category	Expected Timeframe	Operating Segment		Value Chain		
				AEC/O	Media	Up-stream	Own Operations	Down-stream
<b>Own Workforce</b>								
Social Dialogue	The Nemetschkek Group maintains an ongoing social dialogue with internal target groups by hosting virtual and onsite conferences, regular calls, and providing written updates. A global employee survey is conducted on a regular basis to strengthen commitment to the company strategy, foster change-readiness, and empower high performance. Transparent communication through virtual and onsite town hall meetings, the intranet newsletter, and regular interactions with the SE works council and the local works councils further supports employee engagement and satisfaction.	(P) Positive Impact	Short Term	●	●		●	
Skilled Labor Pool	Skilled workers are often difficult to find, attract, and retain in the labor pool. In addition, failure to up-skill and re-skill employees rapidly enough can result in obsolete skills and an inability to meet future business needs. The Nemetschkek Group is in competition with large software players worldwide and, especially for software developers but also for sales and marketing personnel, for skilled employees.	Risk	Medium to Long Term	●	●		●	
Workforce Empowerment	The Nemetschkek Group's commitment to a family-friendly environment, flexible work arrangements, and good working conditions significantly impacts the work-life balance of its employees, fostering an empowered and engaged workforce.	(A) Positive Impact	Short Term	●	●		●	
Training & Education	The Nemetschkek Group offers learning programs and training initiatives designed to enhance the skills and knowledge employees need to excel in their careers and be prepared for the challenges that the future holds.	(A) Positive Impact	Short Term	●	●		●	
Equity & Diversity	The Nemetschkek Group maintains an inclusive and safe work environment through a variety of strategic approaches, requires all employees to adhere to high ethical standards, and pursues fair and equitable hiring and promotion practices that aim to provide equal opportunities to all current and potential employees.	(A) Positive Impact	Short Term	●	●		●	
Specialized Labor Force	The Nemetschkek Group's most valuable asset is its qualified and specialized workforce with broad knowledge across its brands. By leveraging attractive working conditions as a competitive advantage, the Nemetschkek Group can maintain and continuously enhance its employer attractiveness, which has a positive effect on employee satisfaction, retention, and engagement, helps attract new talent, and strengthens the Group's public perception and reputation, thereby safeguarding its competitive advantage.	Opportunity	Medium Term	●	●		●	
Working Standards	Due to the diverse and global presence of the Nemetschkek Group, different working standards may exist within individual work environments. When working standards defined by policies, processes, and common practices vary, a perception of unfairness or inequality may arise, which can cause employees to feel undervalued or demotivated.	(P) Negative Impact	Short Term	●	●		●	
Employability Due to Skills Obsolescence	If the Nemetschkek Group fails to continuously develop employee skills in response to technological, regulatory, and market changes, it could negatively impact employees' long-term employability, well-being, and job satisfaction.	(P) Negative Impact	Medium to Long Term	●	●		●	

**MATERIAL IMPACTS, RISKS AND OPPORTUNITY OF THE NEMETSCHKEK GROUP**

Title	Description	Category	Expected Timeframe	Operating Segment		Value Chain		
				AEC/O	Media	Up-stream	Own Operations	Down-stream
<b>Consumers and End-Users</b>								
Efficiency through Software	The Nemetschek Group's software solutions provide information on local regulations, materials and construction-related impacts, facilitate data exchange, and promote the digitalization and automation of processes. The added value for customers and end-users results from increased efficiency, productivity and quality in the construction process.	(A) Positive Impact	Short Term	●				●
Accountability through Software	The Nemetschek Group's software significantly enhances collaboration among project members by providing clear transparency of responsibilities and requirements. By enabling precise traceability of each work step, it promotes a strong sense of accountability and ownership throughout the project.	(A) Positive Impact	Short Term	●				●
OPEN BIM	The Nemetschek Group actively promotes OPEN BIM. Through open interfaces, (also smaller) companies benefit from participation in large-scale projects, fostering diversity, broader industry participation, and collaboration in the construction sector.	(A) Positive Impact	Short Term	●				●
Student Licenses	The Nemetschek Group is committed to social inclusion by providing students and young professionals with free software licenses, ensuring that the Group's solutions can be used regardless of financial constraints.	(A) Positive Impact	Short Term	●	●			●
Creativity through Software	The Nemetschek Group's software solutions connect the physical and the digital world and create space for individuality and creativity. Through product developments and new tools, architects, designers and engineers are enabled to design first-class concepts and jointly develop innovative, holistic solution approaches for complex challenges in an efficient and collaborative way that have impact both digitally and physically.	(A) Positive Impact	Short Term	●	●			●
<b>Business Conduct</b>								
Corporate Culture	The development of a global corporate culture offers the Nemetschek Group the opportunity to further develop historically grown structures and to unite diverse regional and brand-specific perspectives. By harmonizing business processes and strengthening cross-brand collaboration further, the Group is creating an integrated, adaptive organization that proactively drives transformation and fosters sustainable innovation.	Opportunity	Short to Medium Term	●	●		●	
Speak-up Culture & Whistleblowing	The Nemetschek Group encourages both employees and external parties to report any behavior that may breach internal regulations or legal / compliance requirements. Reports can be submitted through various channels including the Group's global whistleblower system, which provides for a fully confidential option to raise complaints. This setup reflects the Nemetschek Group's commitment to compliance, integrity and an open speak-up culture.	(A) Positive Impact	Short Term	●	●	●	●	●
Payment Practices for Suppliers	The Nemetschek Group is committed to maintaining fair and reasonable payment terms that foster strong supplier relationships and position the company as a customer of choice. Standardized payment terms are applied to all suppliers, with specific exceptions granted to certain strategic partners, thus strengthening the company's reputation as a reliable partner.	(A) Positive Impact	Short Term	●	●	●		

**MATERIAL IMPACTS, RISKS AND OPPORTUNITY OF THE NEMETSCHKEK GROUP**

Title	Description	Category	Expected Timeframe	Operating Segment		Value Chain		
				AEC/O	Media	Up-stream	Own Operations	Down-stream
<b>Cyber and Information Security</b>								
Cyber & Information Security Actions	The Nemetschek Group has implemented a comprehensive set of measures to establish consistent cyber and information security standards in line with ISO/IEC 27001, further strengthening cyber and information security across the entire Group, as well as among suppliers and business partners within the software industry.	(A) Positive Impact	Short Term	●	●	●	●	●
Vulnerabilities in Nemetschek Software Solutions	Vulnerabilities in the Nemetschek Group's software solutions can not only create security risks for customers and partners, but also undermine trust in the Group, endanger long-term business relationships, and weaken the Nemetschek Group's market position as a reliable and secure partner.	Risk	Short to Medium Term	●	●			●

**Material impacts of the Nemetschek Group**

The Nemetschek Group's material impacts under the topical ESRS E1 (Climate Change) and ESRS S4 (Consumers and End-Users) relate primarily to the Group's AEC/O segments. By providing sustainable, climate-friendly and energy-efficient solutions for the planning, construction and operation of buildings and infrastructure, the Nemetschek Group supports customers and end-users in its downstream value chain in obtaining sustainable building certifications and thus makes a positive contribution to promoting sustainability throughout the entire building life cycle. This also includes promoting climate-appropriate construction methods and reducing CO<sub>2</sub> emissions. Through OPEN BIM solutions, customers and end-users benefit from efficient exchange of data, models and information. Increased transparency, interoperability and collaboration – including with (smaller) architectural, engineering and construction firms – as well as the promotion of creativity and the provision of free student licenses to educational institutions and universities characterize the Nemetschek Group's positive contribution in the social and societal context of the AEC/O and media and entertainment industries. Negative impacts arise, by contrast, from the use of cloud-hosting and data center services, which are associated with high energy consumption and resulting CO<sub>2</sub> emissions along the value chain.

The majority of material impacts were identified in the double materiality assessment in relation to social and societal topics. Material impacts under the topical ESRS S1 (Own Workforce), ESRS G1 (Business Conduct) and the entity-specific topic Cyber and Information Security arise across all segments of the Nemetschek Group, i.e., in both the AEC/O and the media and entertainment segments. Through Group-wide communication formats, the Nemetschek Group can help foster social dialogue within the organization. Flexible and attractive working conditions tailored to employees' specific needs also have a positive effect on work-life balance, satisfaction and engagement within the Nemetschek Group. Employees benefit from Group-wide training and development opportunities and from the promotion of an inclusive working environment, which support professional and personal development and raise awareness of equality and diversity within the Group. Negative impacts on its own workforce are linked to the diversity of brands within the Nemetschek Group, which can lead to differing working standards in individual work environments. This may give rise to a perceived sense of unfairness and inequality among employees. In addition, negative impacts on employees' well-being, satisfaction and employability may occur if the continuous development of their skills in response to technological, regulatory and market changes are not adequately ensured.

The Nemetschek Group observes positive impacts of its business conduct both in its own operations and along the upstream and downstream value chain. Fair payment terms and established compliance and whistleblower processes support successful business performance and foster trust-based cooperation with customers, suppliers and business partners. The same applies to the Group's comprehensive actions for managing cyber and information security risks, which make a key contribution to implementing the Group's growth strategy.

#### **Material opportunities for the Nemetschek Group**

Material opportunities for the Nemetschek Group have been identified within its own operations and in the downstream value chain under the topical ESRS E1 (Climate Change), ESRS S1 (Own Workforce) and ESRS G1 (Business Conduct). Sustainability and environmental protection are becoming increasingly important in the planning, construction, operation and renovation of buildings and are a key factor in achieving politically defined climate targets (such as those of the European Green Deal). With its AEC/O portfolio, the Nemetschek Group offers intelligent BIM software solutions in its strategically relevant sales markets and through diversified sales channels that can contribute to climate change adaptation, climate change mitigation and energy efficiency. Entrepreneurial opportunities for the Nemetschek Group also arise from increasing regulations and guidelines in the area of sustainable construction and the associated growing demand for certifications such as LEED, BREEAM or DGNB for buildings and infrastructures. Through partnerships and investments in start-ups in the area of ESG/sustainability, the Group can, among other things, expand as broadly as possible into new markets and product areas. The rising need for climate-resilient infrastructures that can withstand the consequences of climate change is opening up further business opportunities for the Group and underscores management's decision to take sustainability into account in the Group's strategic cornerstones.

For the Nemetschek Group as a globally operating software group, its own workforce and the related expertise within its own operations are a key factor for success. The Nemetschek Group views increasing its attractiveness as an employer as well as offering attractive working conditions within the Group as a key opportunity to continue to attract specialized professionals and executives in the labor market in the future and to retain them at the company over the long term. In addition, building and maintaining a corporate culture that is shaped by Group-wide codes of conduct and established communication formats creates opportunities to achieve an optimal organizational set-up, to foster cross-brand collaboration and thereby strengthen the Group's innovative capacity.

#### **Material risks for the Nemetschek Group**

In the course of updating the double materiality assessment in the 2025 fiscal year, material risks were identified under the topical ESRS S1 (Own Workforce) as well as for the entity-specific topic Cyber and Information Security. The Nemetschek Group faces intense international competition for highly qualified specialists, in particular in the areas of software development, sales and marketing. Difficulties in recruiting, retaining over the long term and training skilled employees may limit the company's ability to meet future market requirements and to safeguard its innovative strength and competitiveness. In addition, risks arise in the area of cyber and information security from potential vulnerabilities in the Group's software solutions, which may create security risks for customers and partners and impair confidence in the Nemetschek Group.

#### **Effects of material impacts, risks and opportunities on strategy and business model**

The material impacts, risks and opportunities of the Nemetschek Group are closely linked to the Group's business model and strategic cornerstones. The strategic business enablement initiative, which also aims at the organizational and substantive harmonization of the global Group functions, is intended to strengthen the teams and thereby contribute on an ongoing basis to the implementation of the Nemetschek Group's global growth strategy. The orientation of the software portfolio, the promotion of sustainable, climate-friendly and energy-efficient solutions, as well as the expansion of digital OPEN BIM solutions are key elements of the corporate strategy that go hand in hand with the transformation of global value creation processes. By integrating sustainability into the Group's strategic cornerstones, sustainability-related aspects are directly taken into account in entrepreneurial decision-making. Actions to address certain material impacts or risks or to pursue certain material opportunities are directly related to the Group's strategic orientation. The actions already implemented in the 2025 fiscal year as well as those planned for the future are explained in the topical disclosures in chapters [<< 2.2 Environmental Information >>](#), [<< 2.3 Social Information >>](#) and [<< 2.4 Governance Information >>](#).

### Focus on people and the environment: Explanation of material impacts

In carrying out the double materiality assessment, the Nemetschek Group analyzed how the undertaking's material impacts on people or the environment manifest themselves (or, in the case of potential impacts, how they are likely to manifest themselves). The construction industry accounts for around 32% of global energy consumption and approximately 34% of global CO<sub>2</sub> emissions. By promoting sustainable construction and usage practices in its downstream value chain, the Nemetschek Group aims to reduce the environmental burden caused by the construction industry and thereby contribute to climate change mitigation. Climate-compatible construction methods that have the lowest possible negative impacts on the environment, and buildings that are particularly resilient to climate change, have positive effects on the environment and on people who, for example, benefit from safe living and working spaces or from increased energy efficiency. The Nemetschek Group's OPEN BIM solutions, which enable more efficient data exchange, contribute to more efficient collaboration in the construction process, from which (smaller) architectural, planning and construction companies also benefit. Through close cooperation with educational institutions and universities, which is coordinated via the Group's Global Academic Program, the Nemetschek Group additionally promotes access to innovative software and thus supports education and equal opportunities. The Nemetschek Group's Global Academic Program is intended to enable the next generation of leaders in the AEC/O as well as the media and entertainment industries, before they enter professional life, to use the Group's software solutions in a targeted manner in practice. Negative environmental impacts of the Nemetschek Group arise from the use of external cloud and data center services, which are associated with high energy demand and related indirect emissions along the value chain.

Positive impacts on people, in particular on the employees of the Nemetschek Group, arise from the creation of attractive working conditions as well as the promotion of equal treatment and opportunities for all, which contribute to the motivation and long-term retention of professionals and executives. A positive working environment that offers appropriate development opportunities and an open dialogue that promotes employee well-being are intended to contribute to satisfaction and innovative capacity within the Group. Negative impacts that result from differing working standards within the Nemetschek Group as well as the potential failure to further develop employees' skills adequately reflect negative aspects of the Group's activities. The corporate policies and corporate governance practices, which are set out in relevant Group policies and codes of conduct, prescribe responsible conduct towards people and the environment and shape the Nemetschek Group's corporate culture. Through a preventive compliance approach, established whistleblower processes, high information security standards, and trust-based supplier relationships, the Nemetschek Group sees itself as a reliable partner in the AEC/O as well as the media and entertainment industries.

In conducting the double materiality assessment, the Nemetschek Group considered impacts on various environmental, social and governance matters that arise directly or indirectly from the Group's strategy and business model or are connected with them. A large proportion of the material impacts in ESRS S1, ESRS G1 as well as Cyber and Information Security are closely linked to the Business Enablement Initiative, which is intended to contribute to increasing efficiency and effectiveness within the Group. The strategic cornerstones "Artificial Intelligence & Sustainability", "Group-wide Cloud Infrastructure" and the "Go-to-Market Approach" include key aspects of the material impacts in ESRS E1 and ESRS S4, including sustainability and digitalization in the construction industry. Due to the close linkage with the Group's strategic cornerstones, the Nemetschek Group expects that the actual, material impacts will materialize over both a short to medium-term and a long-term time horizon.

The Nemetschek Group's business activities give rise to material impacts, in particular in the area of Climate Change (ESRS E1) and Consumers and End-Users (ESRS S4), which are directly linked to the Group's business model. By developing and providing intelligent BIM software solutions that enable environmentally friendly and resource-efficient processes throughout the entire building life cycle, the Nemetschek Group offers solutions to major challenges facing the construction industry in the area of digitalization and sustainability. Through efficient collaboration of different actors by means of digital solutions and standards in the construction process and the promotion of sustainable construction, the Nemetschek Group contributes, at the core of its business model, to fostering positive impacts on people and the environment. In the context of the Business Enablement Initiative and related activities and actions, material positive impacts arise in the area of Own Workforce (ESRS S1), Business Conduct (ESRS G1) as well as Cyber and Information Security, which may also affect the Nemetschek Group's business relationships.

### Resilience of strategy and business model

To date, no material financial effects arising from the Nemetschek Group's material risks and opportunities on its financial position, financial performance or cash flows are to be reported. No material financial risks or opportunities have been identified that, with a sufficient degree of likelihood, would result in a material adjustment in the next reporting period of the carrying amounts of assets and liabilities recognized in the consolidated financial statements. Current financial effects from the strategic initiative "Start-up & Venture Investments" which may arise, among other things, from the material opportunity "Partnerships for Sustainability" for the 2025 fiscal year, are disclosed in the notes to the consolidated financial statements (see [« Note 8 Other financial income and expenses »](#), [« Note 9 Share of profit of associates »](#) and [« Note 18 Investments in associates »](#)). Future financial effects are explained qualitatively in aggregated form at the level of opportunity categories in chapter [« 6 Report on Risks and Opportunities »](#). Direct financial effects arising from the Middle

East conflict at the beginning of 2026 are explained in the notes to the consolidated financial statements (see [« Note 31 Events after the balance sheet date »](#)). From today's perspective, these developments are not expected to have a material effect on the reported sustainability matters of the Nemetschek Group.

To analyze the resilience of the Nemetschek Group's strategy and business model in terms of its ability to address material impacts and risks and to seize material opportunities, the material impacts, risks and opportunities were allocated to the Group's strategic cornerstones and AEC/O segments as well as the media and entertainment segment. The qualitative analysis shows that the material impacts, risks and opportunities are directly linked to all strategic cornerstones, with the exception of the cornerstone business model (transition to subscription and SaaS models). The

strategic cornerstones determine both current and future business activities and thus extend over a short-, medium- and long-term time horizon. The strategic cornerstones are implemented in the form of initiatives and actions by responsible internal sponsors who were involved in carrying out the double materiality assessment. Accordingly, material impacts, risks and opportunities are taken into account with regard to the Nemetschek Group's strategic orientation and business model. The integration of material impacts, risks and opportunities into the existing Group-wide risk and opportunity management and the further development of the sustainability approach by the sustainability team also help to ensure that the Nemetschek Group's strategy and business model remain resilient in terms of addressing material impacts and risks and that material opportunities are leveraged within the Group.

**STRATEGIC CORNERSTONES AND MATERIAL IMPACTS, RISKS AND OPPORTUNITIES**

Strategic Cornerstones	Number IROs	IROs	Operating Segments	
			AEC/O	Media
Artificial Intelligence & Sustainability	6	Building Certificates (2 IROs), Climate-Resilient Infrastructure, Aiding in Climate-Resilient Construction, Emissions Reduction across the Entire Building Life Cycle, Energy Consumption & CO <sub>2</sub> Emissions	●	●
Business Model (Subscription & SaaS)	0	–		
Go-to-Market Approach	1	Student Licenses	●	●
Group-wide Cloud Infrastructure	4	Efficiency through Software, Accountability through Software, OPEN BIM, Creativity through Software	●	●
Mergers & Acquisitions / Ventures & Innovation	1	Sustainability Partnerships	●	●
Business Enablement	13	Social Dialogue, Skilled Labor Pool, Workforce Empowerment, Training & Education, Equity & Diversity, Specialized Labor Force, Working Standards, Employability Due to Skills Obsolescence, Corporate Culture, Speak-up Culture & Whistleblowing, Payment Practices for Suppliers, Cyber & Information Security Actions, Vulnerabilities in Nemetschek Software Solutions	●	●

The Nemetschek Group also carried out a qualitative climate risk and resilience analysis for physical and transition climate risks in the 2024 fiscal year. An adjustment of the climate risk and resilience analysis in the 2025 fiscal year was not required, as the revision of the double materiality assessment did not yield any new findings. The previous results therefore continue to apply for the 2025 fiscal year. The analysis process is described in chapter 2.1 General Disclosures [« Impact, Risk and Opportunity Management »](#).

In revising the double materiality assessment in the 2025 fiscal year, the Nemetschek Group refined the methodological approach of the analysis, further specified the impacts, risks and opportunities in terms of content and reviewed and, where necessary, adjusted their assessment. The Nemetschek Group included all 37 sub topics listed in ESRS 1 AR 16 in the areas of environment, social and governance, as well as three entity-specific sustainability matters, in the double materiality assessment in order to identify actual or potential impacts, risks and opportunities. The reporting on material impacts, risks and opportunities for the topical ESRS E1 (Climate Change), ESRS S1 (Own Workforce),

ESRS S4 (Consumers and End-Users) and ESRS G1 (Business Conduct) is carried out in accordance with the ESRS. Reporting on the entity-specific topic Cyber and Information Security is carried out in accordance with ESRS 1 Appendix A.

As part of the double materiality assessment, the Nemetschek Group did not identify any material climate-related risks. In the climate risk analysis performed in the 2024 fiscal year, no physical or transition climate risks were identified that are to be considered material for the Nemetschek Group. Consequently, no actions to enhance resilience to physical or transition climate risks were defined. The Nemetschek Group carried out the climate resilience analysis along the time horizons of the climate risk analysis. No material physical risks and transition risks or material parts of the value chain were excluded from the resilience analysis. The consideration of the value chain covers both the upstream and downstream value chain as well as the undertaking's own operations. The scenarios used, time horizons, key drivers and input factors considered for physical and transition risks are described in detail in chapter 2.1 General Disclosures [« Impact, Risk and Opportunity Management »](#).

The Nemetschek Group's strategy and business model generally exhibit a high level of resilience to climate-related hazards. As the Nemetschek Group does not provide quantitative disclosures on financial effects of the climate risk analysis, the resilience analysis is likewise qualitative in nature. Although no material physical risks have currently been identified, the Nemetschek Group pursues a proactive approach to risk management. The processes include ongoing assessment and monitoring of potential risks. As soon as new risks arise, they are taken into account in the resilience analysis.

Physical risks were identified on the basis of the Representative Concentration Pathway (RCP) 4.5 scenario. In the Sixth Assessment Report of the Intergovernmental Panel on Climate Change (IPCC), these scenarios are supplemented by Shared Socioeconomic Pathways (SSPs). In this context, socioeconomic developments in relation to the economy, environment and society are assumed and taken into consideration depending on the respective scenario. Transition risks are identified on the basis of the RCP 1.9 scenario. As part of the analysis, the effects of changes in energy and CO<sub>2</sub> prices, new technological developments and various macroeconomic trends were taken into account. In particular, effects were assessed taking into consideration policy and regulation, technology, market and reputation as well as the Nemetschek Group's business model and interaction with key stakeholders. The identified risks were assessed against the Nemetschek Group's business model in order to identify potential transition risks to which the Nemetschek Group is exposed.

The time horizons of the resilience analysis correspond to those of the climate risk analysis. The impacts of the climate scenarios mentioned above on the Nemetschek Group were analyzed; no other independent scenarios were considered. Measurable, outcome-oriented targets relating to climate change adaptation and climate change mitigation have not yet been set and are therefore not addressed in the resilience analysis. As an international software group, the Nemetschek Group sees itself as responsible for continuing to drive forward the development and adoption of an emissions reduction target.

The Nemetschek Group leases the offices at its global locations. Within the framework of the business model and its activities in the software industry, the Nemetschek Group has no production sites of its own, so potential damage to physical assets is classified as not material in the overall context. Potential business interruptions are likewise deemed not material. The locations with the highest revenues do not exhibit significant exposure to natural hazards. Should natural events restrict access to offices, business interruptions are avoided by the ability to work fully remotely. The Nemetschek Group therefore continues to demonstrate very high resilience to business interruptions even in the event of physical risks materializing.

Transition risks, for example due to server outages, could lead to business interruptions. To increase resilience within the undertaking and for customers, server redundancies are generally implemented by server providers. Potential transition risks could also arise from changes in regulatory requirements for climate-friendly and energy-efficient construction and lead to changes in demand for construction software. If it fails to adapt to new product requirements, competitive displacement by other market players could occur. Due to its established risk and opportunity management and the strategic prioritization of sustainability, potential risks are identified at an early stage across the Group in a systematic manner and, at the same time, opportunities for expanding the Nemetschek Group's portfolio are derived. Uncertainties due to regulatory changes, volatile demand or technological developments are taken into account in the resilience analysis and are overall assessed as (very) low.

The Chief Strategy Officer, who is in close dialogue with the Group's segment heads, together with the Nemetschek Group's sustainability team, is responsible for identifying potential transition climate risks and for deriving portfolio-related opportunities. If transition climate risks and opportunities are identified, they are to be discussed as part of the quarterly risk committee meeting with the involvement of the Head of Risk Management. The sustainability team also aims to continuously promote the sustainable transformation of the undertaking and to ensure compliance with regulatory and legal requirements at all times. The Nemetschek Group strives to operate successfully on a sustainable basis and to avoid potential financial or reputational damage resulting from insufficient sustainability performance.

On the basis of the findings of the climate risk analysis, the Nemetschek Group sees itself as able to adapt its strategy and business model, where necessary, in the short, medium and long term to the challenges of climate change. This includes the ability to make adjustments to the product and service portfolio and to secure long-term access to capital. Demand in the area of sustainable construction and climate-resilient infrastructure fundamentally opens up business opportunities for the Nemetschek Group. In order to reflect regulatory and market-specific sustainability aspects even more strongly in customers' product requirements and to transform them into entrepreneurial opportunities, sustainability is integrated into the Group's strategic cornerstones.

### Interests and views of the company's own workforce, including human rights

The Nemetschek Group includes all persons of its own workforce who are or could be materially affected by the Group's business activities in the disclosures provided in this sustainability statement in accordance with ESRS 2. The following types of employees (by category), who can be materially affected by the Nemetschek Group's own operations or its value chain, are:

- » Executive Board/Managing Director: Includes the members of the Executive Board of Nemetschek SE as well as the managing directors of the brands or subsidiaries
- » Permanent Employees: Includes employees with an open-ended employment contract on a part-time or full-time basis\*
- » Temporary Employees: Includes employees with a fixed-term employment contract for a period of more than six months\*

For the purposes of this sustainability statement, trainees, temporary staff and academics are also assigned to temporary employees:

- » Trainees: Includes employees who generally complete a three-year training program in order to obtain recognized professional qualifications. Upon completion of the training, the employer may take on the trainee in an open-ended employment relationship, but is not obliged to do so. This training model is used predominantly in Germany.
- » Temporary Workers: Includes mini-job employment (exclusively in Germany) or fixed-term employment relationships for a period of less than six months.\* This form of employment usually relates to student jobs or internships of short duration and/or at regular intervals.
- » Academics: Includes doctoral candidates as well as candidates for master's or bachelor's theses. They are counted as employees if the Nemetschek Group concludes a direct fixed-term employment contract with them.

The Nemetschek Group employs the following types of non-employee workers who can be materially affected by the Nemetschek Group:

- » Temporary agency workers: Temporary agency work exists where a Nemetschek Group company (lessee) uses personnel supplied by a third-party provider or by another Group company (internal lessor). The lessee has authority to issue instructions and integrates the seconded personnel into its operational infrastructure. Third-party providers generally require a valid license for employee leasing, depending on the legal system. In the case of internal leasing, the lessee reports the assignment, while the internal lessor informs the HR department. Seconded personnel are allocated to the group of persons provided by third-party providers.

- » Freelancers: This category includes contractual arrangements between an independent contractor (or a company owned by the contractor) and a Nemetschek Group company. The contractor (1) is generally not bound by instructions, (2) can freely arrange working hours, (3) is not integrated into the employer's operational infrastructure (such as email, PC/laptop, telephone), (4) bears their own entrepreneurial risk and (5) is not economically dependent on a single client (performs a significant proportion of work for other clients). The points mentioned refer to contractual arrangements in Germany; country-specific laws and particularities are taken into account in each case. Freelancers are allocated to the group of self-employed persons.

In the course of revising the double materiality assessment in the 2025 fiscal year, the following (potential) material negative impacts of the Nemetschek Group in relation to Own Workforce (ESRS S1) were identified in addition to (potential) material positive impacts: working conditions (potential negative impact), employability of employees (potential negative impact). The (potential) positive and negative impacts may occur throughout the Group and are not limited to individual incidents, specific regions or countries. In principle, all employees of the Nemetschek Group (employees in an employment relationship, taking into account the legal framework) can be affected by (potential) positive and negative impacts. As part of the double materiality assessment, material positive impacts of the Nemetschek Group arising from existing actions in the area of People/Human Resources within the Group were identified. The impacts and actions generally relate to all employees of the Nemetschek Group. Information on the activities that give rise to the positive impacts is provided in chapter 2.3 Social Information << [Impact, Risk and Opportunity Management – Own Workforce](#) >>.

In the 2025 fiscal year, one material risk and one material opportunity for the Nemetschek Group were identified in relation to its own workforce. The Nemetschek Group competes worldwide for qualified professionals, in particular in software development, sales and marketing. Challenges exist in particular with regard to attracting, retaining and continuously upskilling professionals (Risk: Skilled Labor Pool). At the same time, committed and specialized employees as well as attractive working conditions offer the opportunity to strengthen the Nemetschek Group's public reputation, increase employee satisfaction and attract new talent to the Group (Opportunity: Specialized Labor Force). The identified positive and negative impacts as well as risks and opportunities in the area of Own Workforce (ESRS S1) are to be taken into even greater account in the medium term in the development of a Group-wide HR strategy. The Nemetschek Group has not yet adopted a transition plan for climate change mitigation in the 2025 fiscal year, which is why no positive or negative impacts on its own workforce arise in this context.

\* The employees are on the employer's payroll, with the applicable income tax and social security laws of the respective country applying; this applies equally to employees and managerial staff.

The Nemetschek Group positions itself as a pioneer in the digital transformation of the AEC/O industry and, with the various software products of its individual brands, covers the entire life cycle of building and infrastructure projects. In addition, the Nemetschek Group is a leading provider of software solutions for the media and entertainment industry, for example for the production of digital 2D and 3D content. The development and sale of software solutions therefore form the core of its operating activities, which means that the Nemetschek Group is attributable to the IT or software industry. Within the software industry, no activities have so far been identified that are particularly exposed to the risk areas of slavery, forced labor or child labor. According to external sources used to identify sector risks in the area of human rights, such as the CSR Risk Check of the Helpdesk on Business & Human Rights, the “Praxislotse Wirtschaft und Menschenrechte” of the UN Global Compact or the research report “Die Achtung von Menschenrechten entlang globaler Wertschöpfungsketten” of the German Federal Ministry of Labor and Social Affairs, the software industry has to date not been classified as a high-risk sector for slavery, forced labor or child labor. In the current reporting period, the Nemetschek Group has also not received any incidents or complaints attributable to these risk areas via internal or external reporting channels. Nevertheless, the practical guide on supply chain compliance, which is based on the requirements of the German Supply Chain Due Diligence Act (LkSG), is intended to further raise basic awareness of this important topic within the Group.

As an international provider of digital software solutions, the Nemetschek Group operates a global network of operating locations spanning all brands and functions of the Group. Regardless of the country in which the Nemetschek Group’s brands are based, the binding rules and requirements of the Group-wide Nemetschek Group Code of Conduct, which among other things sets out the strict rejection of any form of slavery, forced labor or child labor, apply to all brands and locations. An analysis of the Group’s global locations, including a comparison with external sources used to identify country risks in the areas of forced labor and child labor (for example the “Global Slavery Index” of Walk Free / “Children’s Rights in the Workplace”, Atlas of UNICEF), did not show any significant risk exposure of any Nemetschek Group location in these risk areas. While 77% (previous year: 79%) of the Nemetschek Group’s locations fall within the low risk spectrum in the area of child labor, the figure is 93% (previous year: 96%) in the area of slavery and forced labor. No Nemetschek Group location is currently situated in a country defined as a high-risk region according to the sources consulted and the methodology applied. During the reporting period, no cases of slavery or forced labor or of child labor within the Group’s own operations or at business partners of the Nemetschek Group were reported via the existing internal and external reporting channels.

In the course of revising the double materiality assessment in the 2025 fiscal year, (potential) material negative impacts related to the company’s own workforce were identified. No employees in its own workforce are known who may be at greater risk of (potential) negative impacts due to specific characteristics, their respective working environment, or specific activities. The material risks and opportunities arising from the impacts on and dependencies on people in its own workforce are not limited to specific groups of people but apply to its own workforce as a whole.

### **Interests and views of the company’s customers and end-users**

The Nemetschek Group includes all customers and end-users who are or could be materially affected by the Group’s business activities in the General Disclosures provided in this sustainability statement in accordance with ESRS 2. As the Nemetschek Group’s solution portfolio consists of software for enterprises, the following refers to customers and end-users rather than consumers and end-users. The customers and end-users in the AEC/O as well as the media and entertainment industries who can be materially influenced by the Nemetschek Group’s own operations or its value chain are the following:

- » Architects who use the Group’s design and planning software to create detailed architectural plans and models
- » Engineers who rely on building and civil engineering tools to design efficient and safe infrastructure
- » Construction contractors/project managers who use BIM solutions to manage projects, improve collaboration and increase efficiency in construction
- » Building owners/operators who use the Group’s software to manage the operation, maintenance and sustainability of buildings throughout their life cycle
- » Educational institutions/universities, including students and young professionals, who use Nemetschek Group software via free software licenses
- » Creatives/artists and product managers who can use Nemetschek Group’s software solutions to create high-quality visual and creative content and animations

The customers and end-users are affected both directly by the functionality of Nemetschek Group software and indirectly through the value chain, including partnerships and services that support the provision of software, updates and customer service. The customers and end-users of the Nemetschek Group are located worldwide, in particular in the EMEA, North America and Asia/Pacific regions. The customers and end-users of the Nemetschek Group are not affected by the aspects listed under ESRS S4 SBM 3 (a) (i) to (iv).

The positive impacts on customers and end-users in the AEC/O as well as the media and entertainment industries arise primarily from the following activities in the Group's downstream value chain:

- » Promotion of OPEN BIM, open interfaces and interoperability (positive impacts: Efficiency through Software, Accountability through Software, OPEN BIM)
- » Provision of workflow and collaboration solutions along the entire building life cycle (positive impacts: Efficiency through Software, Accountability through Software, OPEN BIM)
- » Continuous product development through customer and end-user dialogues (positive impact: Creativity through Software)
- » Promoting young talent through the Global Academic Program (positive impact: Student Licenses)

The material positive impacts relate to all of the customer and end-user groups mentioned above, with the free student licenses primarily having a positive effect for students and young professionals.

As part of the double materiality assessment, no material risks or opportunities were identified under ESRS S4 (Consumers and End-Users) that arise from impacts or dependencies related to customers and end-users. Based on the materiality assessment set out in chapter 2.1 General Disclosures [« Impact, Risk and Opportunity Management »](#), no material negative impacts for customers and end-users were identified in the business activities or the downstream value chain.

## Impact, Risk and Opportunity Management

IRO-1 // IRO-2 // E1.IRO-1 // E2.IRO-1 // E3.IRO-1 // E4.IRO-1 // E5.IRO-1

### Process to identify and assess material impacts, risks and opportunities

The process for the double materiality assessment is carried out in accordance with ESRS 1, chapter 3, and taking into account EFRAG's "Materiality assessment implementation guidance" dated December 22, 2023. The process is divided into the following four phases:

- » Understanding the context
- » Identifying impacts, risks and opportunities
- » Assessing impacts, risks and opportunities
- » Determining materiality

The results of the double materiality assessment and the related sustainability-related impacts, risks and opportunities are generally reviewed on an ad hoc basis in order to ensure the relevance and validity of the material matters for the current reporting years. A review or new performance of the double materiality assessment is carried out taking into account defined criteria, including political and regulatory changes, potential changes in the corporate strategy, business model and business environment as well as portfolio changes and M&A activities of the Nemetschek Group.

The Nemetschek Group performed a double materiality assessment in the 2024 fiscal year, which was updated in the 2025 fiscal year. In updating the double materiality assessment in the 2025 fiscal year, the results of a benchmark analysis were included in order to reflect actual and potential, positive and negative impacts, risks and opportunities of competitors that could also be relevant for the Nemetschek Group's business model, business environment and business activities. In this context, the Nemetschek Group aligned both the content of the impacts, risks and opportunities and the assessment methodology with the Group's risk and opportunity management. Relevant changes compared with the previous reporting year are highlighted in the following sections.

As part of updating the double materiality assessment in the 2025 fiscal year, all previously material sub-topics were confirmed. Compared to the previous year, the sub-topic protection of whistleblowers in ESRS G1 (Business Conduct) was identified as material. In addition, further potential or actual, positive or negative impacts, risks or opportunities were added in the topical ESRS E1 (Climate Change), ESRS S1 (Own Workforce), ESRS S4 (Consumers and End-Users) and in the entity-specific topic of cyber and information security. In addition to material potential and actual negative impacts in ESRS E1 (Climate Change) and ESRS S1 (Own Workforce), material risks were also identified in ESRS S1 (Own Workforce) and in the entity-specific topic Cyber and Information Security. New material opportunities arise primarily in ESRS E1 (Climate Change).

### Understanding the context

In a first step, the Nemetschek Group analyzed its various segments and business models in order to reflect the relevant business activities as well as the Group's upstream and downstream value chain. To identify potentially material sustainability matters, the Nemetschek Group included all 37 sub-topics from the areas of environment, social and governance listed in ESRS 1 AR 16 in the double materiality assessment process. In addition, further sector-relevant sustainability matters for the Nemetschek Group were identified through a literature review. The sources include the Sustainability Accounting Standards Board (category Technology & Communications – sub-category Software & IT Services, version 2023 12), a preliminary double materiality assessment including a qualitative employee survey from 2023, the risk and opportunity report for the first quarter of 2024 as well as an industry-specific peer analysis. Beyond the 37 sub-topics, the matters cyber and information security, ethical artificial intelligence and intellectual property and copyright were included in the double materiality assessment as sector- and entity-specific matters. In the course of identifying potentially relevant sustainability matters, no specific activities, business relationships, geographical circumstances, or other factors with an increased risk of negative impacts were identified. The double materiality assessment process therefore focuses on a comprehensive and holistic consideration of impacts within the Group's own operations as well as along the Nemetschek Group's upstream and downstream value chain.

To identify relevant stakeholders, a list of potential stakeholders was first drawn up on the basis of various sources (including ESRS examples, the preliminary materiality analysis and peer analyses). The selection of relevant stakeholders was based on coverage of the value chain, business segments, business regions, ESRS topics, affected stakeholders, users of the report, and the perspective on the materiality of impacts and/or financial materiality. In addition, the mutual dependencies between the Nemetschek Group and the stakeholder(s) were assessed. To take into account impacts connected with the Nemetschek Group's business activities or business relationships, various stakeholders were included that cover both the Group's own operations and its entire

value chain. These stakeholders include customers and end-users, suppliers, investors, lenders and other creditors/analysts, employees and other workers, management, the sustainability team, risk management, legal/compliance, information security, civil society as well as local communities (covered through research in academic publications) and nature ("silent stakeholder") (covered through research in academic publications).

Different perspectives were considered in the process, with both internal and external stakeholders being involved. The Nemetschek Group distinguishes between two main groups of stakeholders:

- » Affected stakeholders whose interests are or could be affected positively or negatively by the Group's activities and its business relationships within the value chain
- » Users of the sustainability statement, including primary users of financial reporting, business partners, analysts, trade unions and social partners, civil society, non-governmental organizations, governments and academics

Some stakeholders can be assigned to both of the above main groups. In total, 17 stakeholders in 11 stakeholder categories were identified.

### STAKEHOLDER ENGAGEMENT

Stakeholder Categories	Internal/ External	Main Group	Type of Engagement
Customers & End-Users	External	Affected Stakeholders & Users	
Suppliers	Internal/ External	Affected Stakeholders	
Investors, Lenders / Creditors & Analysts	Internal/ External	Affected Stakeholders & Users	
Employees & Other Workers	Internal/ External	Affected Stakeholders	Direct via interviews
Management	Internal	Affected Stakeholders & Users	
Sustainability Team	Internal	Affected Stakeholders	
Risk Management	Internal	Affected Stakeholders	
Legal/Compliance	Internal	Affected Stakeholders	
Information Security	Internal	Affected Stakeholders	
Civil Society & Local Communities	External	Users	Indirect via research in academic publications
Nature ("silent Stakeholder")	External	Affected Stakeholders	

## Identifying impacts, risks and opportunities

As part of the comprehensive double materiality assessment, interviews were conducted with the identified relevant stakeholders in order to identify potential and actual, positive and negative impacts of the Nemetschek Group as well as risks and opportunities arising from sustainability matters for the Nemetschek Group. A semi-structured approach was chosen for the interviews, with the sub-topics providing the structure for the discussions. The duration of the interviews ranged from 30 to 180 minutes. Each interview began with an explanation of the topics and sub-topics as well as an explanation of the double materiality analysis. Depending on the stakeholders' expertise, the sub-topics were discussed in varying levels of detail. On the basis of a topic-specific summary, each interview could be tailored to the stakeholder's specific expertise. At the end of the interviews, stakeholders had the opportunity to add further topics or comments. This ensured that impacts, risks and opportunities that do not belong to the pre-identified sustainability matters could also be addressed. The identified impacts, risks and opportunities were classified not only in terms of content but also with regard to the time horizons defined in ESRS 1 that are affected and their location within the Group's value chain. Of the 17 identified stakeholders, 13 were involved in a total of 12 direct interviews (one interview was conducted with two stakeholders). The perspectives of four further stakeholders in the categories "civil society and local communities" as well as "nature" were covered through research and data analysis. The results of the stakeholder interviews were also complemented by research in academic publications.

As part of updating the double materiality assessment in the 2025 fiscal year, an analysis was carried out as to the extent to which any changes in the business environment, the results of the benchmark and peer analyses and the alignment with the Group-wide risk and opportunity management require an adjustment of the existing results. In total, just over 190 (previous year: 185) impacts, risks and opportunities were identified, with individual matters being consolidated in terms of content.

## Assessing impacts, risks and opportunities

### Assessment

The process for assessing potential and actual impacts, risks and opportunities was developed jointly with the Nemetschek Group's risk management function and defined in accordance with ESRS 1, chapters 3.4 and 3.5. The assessment dimensions for impacts, risks and opportunities are overall magnitude and likelihood. For impacts, the assessment of overall magnitude is based on the criteria scale, scope and irremediable character. The criterion of irremediable character is only relevant for negative impacts. The likelihood for actual impacts is set at 100%. For impacts of a human rights nature, greater weight is assigned to the overall magnitude than to likelihood by assuming likelihood of 100% (corresponding to an actual impact). For risks and opportunities, the assessment dimensions magnitude and likelihood are applied.

Identified impacts, risks and opportunities are assessed along the respective assessment dimensions using a five-point scale (very low, low, medium, high, very high). A purely qualitative scale is used for impacts and opportunities, see the *Matrix for assessing and classifying impacts, risks, and opportunities* in the section "Determining materiality: Prioritization", while the scale ranges for risk assessment are defined quantitatively in line with the Nemetschek Group's risk management, see chapter [« 6 Report on Risks and Opportunities »](#). The classification of the identified impacts, risks and opportunities results from the combination of overall magnitude and likelihood, see the *Matrix for assessing and classifying impacts, risks, and opportunities* in the section "Determining materiality: Prioritization" and chapter [« 6 Report on Risks and Opportunities »](#). The rule-based approach defined in the 2025 fiscal year replaces the algorithmic approach used in the 2024 fiscal year for the double materiality assessment in order to ensure a harmonized assessment methodology for impacts, risks and opportunities across the Group.

The quantitative assessment of sustainability-related risks is performed as part of the double materiality assessment and is fully integrated into the Nemetschek Group's continuous risk management process. Sustainability risks are assessed based on the same dimensions as other risk categories. The prioritization of risks is carried out independently of their relation to sustainability on the basis of the assessment dimensions mentioned above. Impacts and opportunities are assessed solely qualitatively as part of the double materiality assessment and in the Group-wide risk and opportunity management.

In assessing risks and opportunities, the impacts previously assessed that are connected to the respective risks and opportunities were also taken into account and discussed. The assessment was carried out in several workshops with various internal subject-matter experts, generally the process-responsible GPOs. By involving several subject-matter experts in the assessment of individual impacts, risks and opportunities and by having the sustainability team perform an overarching consistency check of all assessments, a control approach (validation and four-eyes principle) consistent with the defined internal control system principles is pursued. Assigning responsibility to the respective process-responsible GPO is intended to ensure that the best possible actions to seize opportunities and enhance positive impacts within business processes are identified and implemented. The identification and assessment of impacts, risks and opportunities is based on the processes and input parameters described above. The integration of IRO management into the Group-wide risk and opportunity management is described in detail in chapter 2.1 General Disclosures [« Governance »](#).

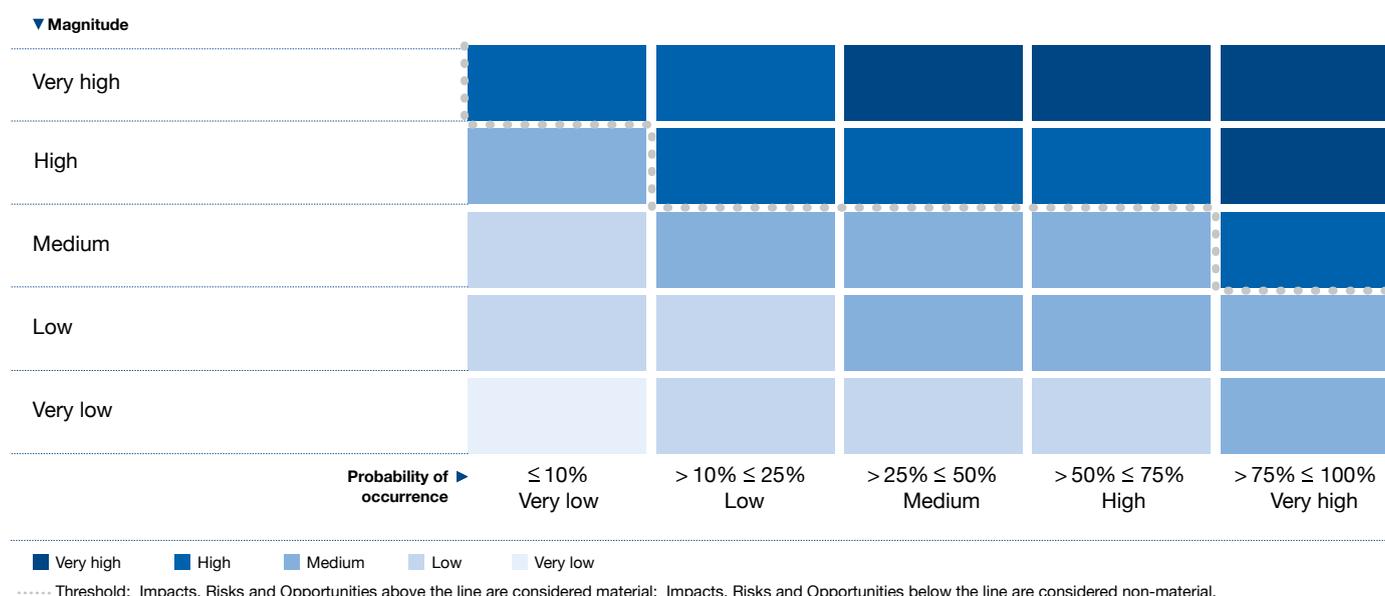
## Determining materiality

### Prioritization

To prioritize the assessed impacts, risks and opportunities, a threshold for materiality is defined. A sub-topic is classified as material if at least one impact, risk or opportunity is, from an im-

pact and/or financial perspective, above the threshold and therefore material. Due to the change in the assessment methodology in the 2025 fiscal year, the threshold was redefined such that impacts, risks and opportunities classified as “high” or “very high” are classified as material.

### MATRIX FOR ASSESSING AND CLASSIFYING IMPACTS, RISKS, AND OPPORTUNITIES



The adjustment of the threshold is intended to ensure a targeted focus on matters with high or very high relevance. At the same time, the materiality scope is expanded, as impacts, risks and opportunities that were previously below the algorithmically calculated threshold are now also included.

### Monitoring

The Nemetschek Group performed a review of its potential and actual negative and positive impacts for the first time in the 2025 fiscal year as part of an update of the double materiality assessment. The process for identifying, assessing, prioritizing and monitoring potential and actual impacts integrates insights from the Nemetschek Group’s due diligence process. Internal and external reporting channels serve as key instruments for systematically and continuously capturing impacts and deriving appropriate actions. The prioritization of positive and negative impacts is carried out in accordance with the thresholds defined in the “Determining Materiality: Prioritization” section. The results of the update of the double materiality assessment were validated and thus adopted by the Executive Board and Supervisory Board of Nemetschek SE.

As part of the IRO management process, see chapter 2.1 General Disclosures << Governance >>, material impacts, risks and opportunities are reviewed quarterly and reassessed where necessary. Non-material impacts, risks and opportunities are reviewed on an ad hoc basis, but at least annually, and reassessed where necessary. The effectiveness of the actions taken is monitored within the existing (reporting) processes.

### Disclosure requirements in ESRS covered by the sustainability statement

The Nemetschek Group attaches to its sustainability statement a table of all datapoints arising from other EU legal acts listed in ESRS 2 Appendix B and specifies where these can be found in the sustainability statement. Non-material datapoints are labeled “Not material” in accordance with ESRS 2. The sustainability statement is prepared on the basis of the results of the double materiality assessment in accordance with ESRS 1, chapter 3. This report accordingly takes into account all mandatory General Disclosures under ESRS 2 as well as all topical disclosures that were identified as material in the course of the materiality assessment. These include the disclosures from ESRS E1 (Climate Change), ESRS S1 (Own Workforce), ESRS S4 (Consumers and End-Users), ESRS G1 (Business Conduct) as well as disclosures on the entity-specific topic Cyber and Information Security. The overview of all disclosed Disclosure Requirements and the table

in accordance with ESRS 2 Appendix B can be found in chapter [<< 2.5 Other Disclosures >>](#).

The double materiality assessment carried out has shown that no material impacts, risks or opportunities were identified in the following topical ESRS for the Nemetschek Group as a provider of digital software solutions: Pollution (ESRS E2), Water and Marine Resources (ESRS E3), Biodiversity and Ecosystems (ESRS E4), Circular Economy (ESRS E5), Workers in the Value Chain (ESRS S2) and Affected Communities (ESRS S3). Accordingly, the Nemetschek Group does not disclose any information based on the excluded topical ESRS.

### Identifying and assessing climate impacts

The identification and assessment of actual and potential climate-related impacts were carried out as part of the double materiality assessment. In addition to internal stakeholders, external parties, including suppliers, industry associations and financial analysts, were also consulted regarding climate-related impacts. To determine the Group's climate impacts, both in its own operations and along the value chain, the Nemetschek Group observes the principles, requirements and guidance of the internationally recognized GHG Protocol Corporate Standard (Version 2004) when collecting and calculating GHG emissions. The Group-wide energy consumption and GHG emissions are recorded and calculated using an externally provided, globally implemented ESG software solution. To identify actual and potential future GHG emission sources and possible drivers of other climate-related impacts, its own activities were reviewed in the previous year as part of a Scope 3 hotspot analysis. Future activities and plans to manage energy consumption and GHG emissions primarily relate to increasing the share of primary data in data collection and to the regular review of Scope 3 reporting.

### Climate risk analysis

The qualitative physical climate risk analysis to identify and assess exposure and vulnerability to climate-related hazards was conducted using the IPCC RCP 4.5 scenario. As part of the double materiality assessment, which also includes an analysis of the Nemetschek Group's value chain, no material physical climate risks were identified. The physical climate risk analysis of dedicated locations focuses on the Group's own operations. The climate risk analysis was carried out for the time horizons 2030 (medium term) and 2050 (long term) in line with the European Commission's objectives under the European Green Deal. The definition of the time horizons was independent of asset lives, the strategic planning horizon or capital allocation plans. For the physical climate risk assessment, the Nemetschek Group's locations with the highest revenues were identified and included in the analysis. The geographic distribution of locations resulted in a risk assessment for sites in the United States, Germany and Hungary. To determine the proximity to potential sources of hazards, the locations were assessed on the basis of their addresses (comparable to geographic coordinates). The 28 categories of climate-related

hazards under Commission Regulation (EU) 2021/2139 were assessed with regard to their potential effects on the Nemetschek Group's economic activities and their proximity to the locations. Climate-related hazards from tornadoes, hurricanes and flooding were classified as potentially relevant for the locations considered and are classified as acute climate-related hazards.

After identifying potential physical climate-related hazards, the climate risk analysis was carried out using publicly available risk assessment tools (for example, the World Resources Institute's Aqueduct Floods tool), supported by various scientific sources (for example, the Federal Emergency Management Agency's National Risk Index maps) and additional research. For tornadoes and hurricanes, the metrics "Tornado Building Expected Annual Loss" and "Hurricane Building Expected Annual Loss" (EAL) were used, which combine the likelihood and magnitude of the hazards. To determine flood risk, topographic maps as well as flood-depth models were used, which likewise take into account the likelihood and magnitude of flooding. All identified risks were evaluated using the assessment scales applied by the Nemetschek Group's risk management. No material physical climate risks were identified; this applies to assets and business activities both inside and outside the EU. The Nemetschek Group therefore exhibits a high degree of resilience to physical climate-related hazards. Detailed results of the resilience analysis can be found in chapter 2.1 General Disclosures [<< Strategy and Business Model >>](#).

The qualitative analysis of transition risks was carried out in accordance with ESRS E1, paragraph 20(c), taking into account a global warming scenario of 1.5°C (RCP 1.9). The time horizons correspond to those of the physical climate risk analysis. Transition risks were identified on the basis of the double materiality assessment, the business model, the cost structure and relevant stakeholders in the value chain and supplemented by additional risks in line with the Task Force on Climate-related Financial Disclosures (TCFD) classification. The assessment was carried out in accordance with the Nemetschek Group's global risk management classification, based on likelihood of occurrence and overall magnitude. Depending on availability, the assessment is based on existing results of the double materiality assessment or on assessments by the respective specialist functions. The duration of the transition events for all transition risks was assessed by the responsible specialist functions. Based on the Nemetschek Group's business model, potential transition risks were considered in the upstream and downstream value chain as well as in the Group's own operations. Projections regarding the development of transition risks (for example expected CO<sub>2</sub> price trends) were used to assess impacts. Transition risks were initially identified on a gross-risk basis. The identified risks were then compared with existing actions and characteristics of the business model. Taking into account these actions and characteristics resulted in a net assessment of the risks. Considering the net transition risks, the Nemetschek Group is not exposed to any material transition risks and therefore exhibits a high degree of inherent resilience to

transition risks. Detailed results of the resilience analysis can be found in chapter 2.1 General Disclosures << [Strategy and Business Model](#) >>.

No assets or business areas have been identified that are incompatible with the transition to a climate-neutral economy or would require significant efforts to become compatible with it. The increasing demand for sustainable, climate-resilient buildings and infrastructure offers the Nemetschek Group the opportunity to further develop its innovative solutions and to strategically transform regulatory and market-specific requirements into entrepreneurial opportunities. No material climate risks have been identified. Consequently, no climate-scenario-based climate risk metrics are included in the financial reporting, and no statement can therefore be made on the compatibility of the climate scenarios used.

### Disclosures on environmental ESRS

As a provider of digital software solutions in the AEC/O as well as the media and entertainment industries, no material impacts, risks or opportunities have been identified for the Nemetschek Group's business activities, which imply the Group's global assets and locations, in Pollution (ESRS E2), Water and Marine Resources (ESRS E3), Biodiversity and Ecosystems (ESRS E4) or Circular Economy (ESRS E5). A detailed analysis at location level was not carried out, as the Group's worldwide locations consist exclusively of leased office premises.

As part of the double materiality assessment, internal and external stakeholders were involved who are either themselves affected by Pollution (ESRS E2), Water and Marine Resources (ESRS E3), Biodiversity and Ecosystems (ESRS E4) and Circular Economy (ESRS E5), or who have relevant expertise regarding the perspective of affected communities. The procedure for identifying and assessing material impacts, risks, dependencies and opportunities follows the double materiality assessment process, which covers the Nemetschek Group's own operations as well as its upstream and downstream value chain. For the Nemetschek Group's business activities, and thus the Group's worldwide locations, no dependencies on biodiversity and ecosystems and their services, nor ecosystem services of particular relevance to the Nemetschek Group, were identified. In this context, no transition risks and physical risks or opportunities related to biodiversity and ecosystems and no systemic risks for the Nemetschek Group were determined.

Since the Nemetschek Group's business model is not in manufacturing but in the development of intelligent software solutions, no specific sustainability assessments of shared biological resources and ecosystems have been carried out that relate to locations, production or the procurement of raw materials and associated impacts on communities or negative impacts on ecosystem services. The Nemetschek Group is currently also not aware that its global locations are situated close to areas of sensitive biodiversity or that the Nemetschek Group's business activities at its locations negatively affect specific areas by causing degradation of natural habitats and species' habitats or by disturbing species for which the protected area was designated. For this reason, the Nemetschek Group has not currently taken any remediation actions in relation to biodiversity.

## 2.2 Environmental Information

### EU Taxonomy

In accordance with Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council of June 18, 2020 on the establishment of a framework to facilitate sustainable investment and amending Regulation (EU) 2019/2088, this sustainability statement sets out whether, and to what extent, the Nemetschek Group's activities are associated with economic activities that are classified as environmentally sustainable under the Taxonomy Regulation. The reliefs introduced by the omnibus delegated acts of July 4, 2025, such as the introduction of a materiality principle and amendments to the reporting templates, have not yet been taken into account in this sustainability statement for the 2025 fiscal year in accordance with Article 4 of Delegated Regulation (EU) 2026/73 and are intended to be applied for the first time for the 2026 fiscal year.

### Basic information

With the EU action plan on financing sustainable growth (EU Action Plan on Sustainable Finance), the European Union (EU) aims to redirect capital flows toward sustainable investments. In this context, the EU Taxonomy Regulation 2020/852 (Taxonomy Regulation) entered into force in 2020. The Taxonomy Regulation is a classification system that defines which economic activities in the EU are considered environmentally sustainable. Since 2021, reporting undertakings such as Nemetschek SE have been required to comply with the requirements of the Taxonomy Regulation.

The Taxonomy Regulation sets out the following six environmental objectives, to which an economic activity must make a substantial contribution in order to be classified as environmentally sustainable:

#### ENVIRONMENTAL OBJECTIVES OF THE TAXONOMY REGULATION

<b>1. Climate change mitigation (CCM)</b>	<b>4. Transition to a circular economy (CE)</b>
<b>2. Climate change adaptation (CCA)</b>	<b>5. Pollution prevention and control (PPC)</b>
<b>3. Sustainable use and protection of water and marine resources (WTR)</b>	<b>6. Protection and restoration of biodiversity and ecosystems (BIO)</b>

The classification system distinguishes between taxonomy eligibility and taxonomy alignment. Economic activities defined as taxonomy-eligible under the EU Taxonomy have the potential to be environmentally sustainable. Taxonomy-aligned economic activities are, under the EU Taxonomy, actually environmentally sustainable. Reporting undertakings must disclose annually the results of this classification for revenue, capital expenditures (CapEx) and operating expenditures (OpEx).

As part of the classification, it must be assessed whether the Nemetschek Group's economic activities are described in Annex I and Annex II of Delegated Regulation (EU) 2021/2139 or

in Annex I to IV of Delegated Regulation (EU) 2023/2486 and are therefore taxonomy-eligible. In 2022, Delegated Regulation (EU) 2022/1214 expanded the catalogue of potentially sustainable economic activities by six additional activities in the areas of nuclear energy and fossil gas. [« Reporting Template 1 – Nuclear and fossil gas related activities »](#) confirms that the Nemetschek Group is not affected by any economic activity related to energy generation from fossil gas or nuclear energy.

The Nemetschek Group classifies economic activities as taxonomy-eligible if the Group's activities correspond to one of the economic activities described in the aforementioned delegated regulations or their annexes. For each identified taxonomy-eligible economic activity, the Nemetschek Group assesses, on the basis of the defined technical screening criteria, whether the Group makes a substantial contribution to one of the six environmental objectives ("Substantial Contribution" criteria) and does not significantly harm any of the other environmental objectives ("Do No Significant Harm" criteria, DNSH). In addition, the Group assesses whether the minimum social safeguards ("Minimum Safeguards") are met in relation to these economic activities. Only if all of these criteria are fulfilled is an economic activity considered taxonomy-aligned and thus environmentally sustainable within the meaning of the Taxonomy Regulation.

### Classification process of the Nemetschek Group

The classification process to determine taxonomy eligibility and taxonomy alignment is carried out in several stages. The classification and collection of taxonomy-eligible and taxonomy-aligned activities was performed by a Group project team. The project team was composed of members of the sustainability team and the Group functions Investor Relations & Corporate Communication, Finance & Tax, Controlling & Risk Management, Legal & Compliance and People/Human Resources, as well as representatives of the Nemetschek Group's operating segments.

### Classification process – Taxonomy eligibility

In the 2025 fiscal year, the project core team first carried out the annual review of the Nemetschek Group's entire Group portfolio for taxonomy eligibility. In several stages, the Group's activities were mapped to the economic activities described in the respective legal acts on the climate and environmental taxonomy. As part of the classification process, seven potentially taxonomy-eligible economic activities were initially identified.

In the next step, the classified economic activities were validated on the basis of previous year figures in order to assess the financial significance of the economic activities for the Nemetschek Group. In this context, three reportable taxonomy-eligible economic activities were confirmed.

To ensure data quality, information on the economic activities CCM 6.5, CCM 7.7 and CCM 9.1 was collected both centrally and locally, and the results were consolidated and validated at Group level by Nemetschek SE. To avoid double counting, it was

ensured that revenue, CapEx and OpEx were assigned to only one environmental objective, even where a contribution is made to several objectives. It was also ensured that no consolidation-related double counting – such as intra-Group revenue – was reported. An integral part of the process was the clear allocation of the identified economic activities to the central accounts and asset classes. Compliance with the EU Taxonomy KPI definitions was developed in detail for each economic activity and verified at a granular level by the individual brands in the course of data collection.

As part of the classification process, it was determined that the Nemetschek Group carries out reportable activities in the following three taxonomy-eligible economic activities:

» **CCM 6.5 Transport by motorbikes, passenger cars, and light commercial vehicles**

In the 2025 fiscal year, the Nemetschek Group invested in expanding its vehicle fleet and incurred lease expenses.

» **CCM 7.7 Acquisition and ownership of buildings**

In the reporting year, office space was leased on a long-term basis to ensure operational business activities.

» **CCM 9.1 Close to market research, development, and innovation**

In the 2025 fiscal year, operating research and development expenditures were incurred for products and solutions that are geared toward sustainability.

In the 2024 fiscal year, revenue, CapEx and OpEx related to the Nemetschek Group's SaaS offerings were classified and reported as taxonomy-eligible under CCM 8.1 *Data processing, hosting and related activities*. Following a renewed review of the definition and the distinction between the Nemetschek Group's hosting and software offerings, this economic activity was classified overall as non-taxonomy-eligible and was therefore no longer taken into account in the 2025 fiscal year. The revenue, CapEx and OpEx reported for the 2024 fiscal year, are presented on an adjusted basis accordingly. The economic activity CCM 7.2 *Renovation of existing buildings* does not show any material monetary values for the 2025 fiscal year. The results of the monetary assessment for the 2025 fiscal year are presented under [« EU Taxonomy metrics »»](#).

**Classification process – Taxonomy alignment**

For the three economic activities identified as taxonomy-eligible, a review of taxonomy alignment was carried out in a three-step process. First, it was examined whether the respective activities (1) actually and demonstrably make a substantial contribution to one of the six environmental objectives (“Substantial Contribution” criteria). It was then assessed whether (2) no significant harm is caused to the other five environmental objectives (“DNSH”). Finally, it was verified on a cross-cutting basis that (3) the minimum social safeguards (“Minimum Safeguards”) are complied with.

**Verification of the technical assessment criteria**

As part of the classification process for the 2025 fiscal year, each of the economic activities identified as taxonomy-eligible was individually assessed to determine whether it makes a substantial contribution to one of the six environmental objectives and does not cause significant harm to the other five environmental objectives. This assessment was carried out using a catalog of criteria developed at Group level. The criteria included in the catalog represent the technical screening criteria described in the respective legal acts on the climate and environmental taxonomy. The result shows that, in the 2025 fiscal year, none of the economic activities classified as taxonomy-eligible fully meets the described technical screening criteria. Accordingly, no taxonomy-aligned economic activities were identified within the Nemetschek Group for the 2025 fiscal year.

**Verification of social minimum safeguards**

Compliance with the minimum social safeguards was assessed independently of the results of the technical screening criteria and is intended to ensure that the Nemetschek Group follows the following guidelines and principles:

- » the OECD Guidelines for Multinational Enterprises (Organisation for Economic Co-operation and Development, OECD, Guidelines for Multinational Enterprises on Responsible Business Conduct, 2023 edition),
- » the UN Guiding Principles on Business and Human Rights, including the core principles and rights from the eight fundamental conventions outlined by the International Labor Organization (ILO), and
- » the International Bill of Human Rights.

Compliance with the minimum social safeguards was reviewed at Group level with the involvement of the Group functions Finance & Tax, Legal & Compliance and People/Human Resources. It was assessed whether the aforementioned international frameworks, which in particular cover the areas “Human and labor rights”, “Corruption and bribery”, “Taxes” and “Fair competition”, are fully applied. The review concluded that the rules in the areas “Corruption and bribery” and “Fair competition” are fully applied. In the areas “Human and labor rights” and “Taxes”, potential for further development of the Group-wide policies was identified. To address these, the relevant core functions were informed about the status quo in the 2025 fiscal year and actions were specified that are to be implemented in the short to medium term.

Within the three step process described, it was determined that the Nemetschek Group does not carry out any activities in the 2025 fiscal year that are to be classified as taxonomy-aligned. The results of the assessment for the 2025 fiscal year are presented under [« EU Taxonomy metrics »»](#).

### EU Taxonomy metrics

The Delegated Regulation (EU) 2021/2178 supplementing Article 8 of the Taxonomy Regulation requires disclosures of the following key performance metrics: revenue, CapEx and OpEx. The determination of these KPIs is based on the definitions and explanations contained in Annex I to Delegated Regulation (EU) 2021/2178. For the 2025 fiscal year, the Nemetschek Group is required to disclose, for all six environmental objectives, the shares of the above-mentioned metrics that are classified as taxonomy-eligible and taxonomy-aligned.

The determination of the EU Taxonomy metrics was based on the consolidated financial statements as at December 31, 2025. The consolidated financial statements comply with International Financial Reporting Standards (IFRS) as adopted in the EU as at December 31, 2025. The consolidation principles of the Nemetschek Group's consolidated financial statements apply to the determination of the EU Taxonomy metrics. All fully consolidated subsidiaries were included in the determination; this also included pro-rated data of fully consolidated subsidiaries acquired by the Nemetschek Group in the 2025 fiscal year.

As described under [« Basic information »](#), the EU Taxonomy classification process was revised in the 2025 fiscal year. The insights gained were used to determine the EU Taxonomy metrics for the 2025 fiscal year.

### Taxonomy-eligible and Taxonomy-aligned revenue

Revenue in accordance with Annex I of Delegated Regulation 2021/2178 comprises the revenue reported in the consolidated statement of comprehensive income (IFRS). To determine the shares of taxonomy-eligible and taxonomy-aligned revenue, the corresponding revenue (numerator) is set in relation to the revenue reported in the consolidated statement of comprehensive income (denominator). In the 2025 fiscal year, revenue in accordance with the EU Taxonomy amounted to EUR 1,191.2 million (previous year: EUR 995.6 million), see [« Consolidated financial statements \(IFRS\) – Consolidated statement of comprehensive income »](#).

Based on the portfolio assessment of the Nemetschek Group carried out in the 2025 fiscal year, the share of taxonomy-eligible revenue was 0% (EUR 0 million) (previous year: 0% or EUR 0 million) and the share of taxonomy-aligned revenue was 0% (EUR 0 million) (previous year: 0% or EUR 0 million). The detailed classification of revenue is presented in [« Further disclosures on the EU Taxonomy »](#).

### Taxonomy-eligible and Taxonomy-aligned Capital Expenditures (CapEx)

Total CapEx in accordance with Annex I of Delegated Regulation 2021/2178 comprise additions to property, plant and equipment, additions to intangible assets, which are mainly acquired in connection with acquisitions, and additions to right-of-use assets in accordance with IFRS 16. For fiscal year 2024, total CapEx was calculated from the additions to tangible assets of EUR 6.4 million (previous year: EUR 7.3 million) ([« Note 15 Tangible assets »](#) in the notes to the consolidated financial statements), intangible assets of EUR 56.4 million (previous year: EUR 283.8 million) ([« Note 16 Intangible assets and goodwill »](#) in the notes to the consolidated financial statements) and additions to right-of-use assets of EUR 11.9 million (previous year: EUR 17.1 million) ([« Note 17 Leases »](#) in the notes to the consolidated financial statements).

In total, the aforementioned investments according to the EU Taxonomy for fiscal year 2025 amounted to EUR 74.7 million (previous year: EUR 308.3 million). The change is mainly due to investments in intangible assets related to the acquisition of GoCanvas in fiscal year 2024. To determine the share of taxonomy-eligible and taxonomy-aligned investments, the investments classified as taxonomy-eligible, and taxonomy-aligned (numerator) are compared to the total investments according to the EU Taxonomy (denominator). The determination of the CapEx numerator and the CapEx denominator was further refined in fiscal year 2025 and retrospectively adjusted for fiscal year 2024 in order to ensure an even more consistent application of the EU Taxonomy requirements. As a result, the CapEx disclosures differ from the figures reported in the previous year. In the fiscal year 2025, the share of taxonomy-eligible CapEx was 17.8% (EUR 13.3 million) (previous year: 5.8% or EUR 17.7 million) and the share of taxonomy-aligned CapEx was 0% (EUR 0 million) (previous year: 0% or EUR 0 million).

A significant contribution to the taxonomy-eligible CapEx in fiscal year 2025 came from the economic activities CCM 7.7 *Acquisition and ownership of buildings related to operational premises* used by the Nemetschek Group and CCM 6.5 *Transport by motorcycles, passenger cars, and light commercial vehicles* and thus investment in the vehicle fleet in use. The detailed classification of all relevant economic activities is provided in [« Further disclosures on the EU Taxonomy »](#).

### Taxonomy-eligible and Taxonomy-aligned Operating Expenditures (OpEx)

Total OpEx according to Annex I of the Delegated Regulation 2021/2178 includes direct, uncapitalized costs related to research and development, building renovation activities, short-term leases/short-term leasing, maintenance, and repairs. This includes:

- » Research and development expenses include all non-capitalised expenditure recognised as an expense in the reporting period in accordance with IAS 38.126 that can be directly attributed to research or development activities. For the purposes of the EU Taxonomy, the taxonomy-relevant OpEx share is determined from this total expenditure, while depreciation and components included in COGS are not taken into account.
- » Maintenance and repair costs were determined based on the maintenance and repair costs allocated to the internal cost centers. The corresponding cost items can be found in the overhead costs of the income statement.

In fiscal year 2025, OpEx according to the EU Taxonomy amounted to EUR 218.8 million (previous year: EUR 197.2 million). To determine the share of taxonomy-eligible and taxonomy-aligned OpEx, the OpEx classified as taxonomy-eligible, and taxonomy-aligned (numerator) is compared to the total OpEx according to the EU Taxonomy (denominator). The determination of the OpEx numerator and the OpEx denominator was further refined in fiscal year 2025 and retrospectively adjusted for fiscal year 2024 in order to ensure an even more consistent application of the EU Taxonomy requirements. As a result, the OpEx disclosures differ from the figures reported in the previous year. In fiscal year 2025, the share of taxonomy-eligible OpEx was 99.4% (EUR 217.4 million) (previous year: 99.2% or EUR 195.7 million) and the share of taxonomy-aligned OpEx was 0% (EUR 0 million) (previous year: 0% or EUR 0 million).

Major parts of the taxonomy-eligible OpEx in fiscal year 2024 were incurred in the economic activity CCM 9.1 *Close to market research, development and innovation*. These figures include research and development expenses for sustainability-oriented products and solutions of the Nemetschek Group. The detailed classification of all relevant economic activities is provided in [« Further disclosures on the EU Taxonomy »](#).

#### SUMMARY PRESENTATION OF THE TAXONOMY-ELIGIBLE ECONOMIC ACTIVITIES\*

	Revenue		CapEx		OpEx	
	in EUR million	in %	in EUR million	in %	in EUR million	in %
Nemetschek Group	1,191.2	100.0%	74.7	100.0%	218.8	100.0%
Of which taxonomy-eligible business activities	0.0	0.0%	13.3	17.8%	217.4	99.4%

#### Further disclosures on the EU Taxonomy

The following tables, which are to be disclosed in accordance with Annex I and Annex II of the Delegated Regulation to Article 8 of the Taxonomy Regulation, provide information on the taxonomy-eligible and taxonomy-aligned share of revenue, CapEx, and OpEx.

\* As a result of rounding, it is possible that individual figures within the EU Taxonomy tables do not add up to the totals shown and that the percentages shown do not reflect the absolute values to which they relate.

**PROPORTION OF TURNOVER FROM PRODUCTS OR SERVICES ASSOCIATED WITH TAXONOMY-ALIGNED ECONOMIC ACTIVITIES – DISCLOSURE COVERING YEAR 2025**

Fiscal year 2025	2025			Substantial Contribution Criteria					
	Code (2)	Turnover (3)	Proportion of turnover, 2025 (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity and ecosystems (10)
Economic activities (1)		in euro millions	%	Y/N;N/EL	Y/N;N/EL	Y/N;N/EL	Y/N;N/EL	Y/N;N/EL	Y/N;N/EL
<b>A. TAXONOMY-ELIGIBLE ACTIVITIES</b>									
<b>A.1 Environmentally sustainable activities (Taxonomy-aligned)</b>									
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0.0	–	–	–	–	–	–	–
of which Enabling		0.0	–	–	–	–	–	–	–
of which Transitional		0.0	–	–	–	–	–	–	–
<b>A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>									
				<b>EL; N/EL</b>	<b>EL; N/EL</b>	<b>EL; N/EL</b>	<b>EL; N/EL</b>	<b>EL; N/EL</b>	<b>EL; N/EL</b>
Transport by motorbikes, passenger cars and commercial vehicles	6.5	–	–	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Acquisition and ownership of buildings	7.7	–	–	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Close to market research, development and innovation	9.1	–	–	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		0.0	0.0%	0.0%	–	–	–	–	–
<b>A. Turnover of Taxonomy-eligible activities (A1 + A2)</b>		<b>0.0</b>	<b>0.0%</b>	<b>0.0%</b>	–	–	–	–	–
<b>B. TAXONOMY-NON-ELIGIBLE ACTIVITIES</b>									
Turnover of Taxonomy-non-eligible activities		1,191.2	100.0%						
<b>Total</b>		<b>1,191.2</b>	<b>100.0%</b>						

Y = Yes; N = No; EL = eligible; N/EL = non-eligible

		DNSH criteria ("Does Not Significantly Harm")								
Climate Change Mitiga- tion (11)	Climate Change Adap- tation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity and ecosys- tems (16)	Minimum Safe- guards (17)	Proportion of Taxonomy- aligned (A.1) or eligible (A.2) turnover, Year 2024 (18)	Category enabling activity (19)	Category transitional activity (20)	
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	0.0%	E	-	
-	-	-	-	-	-	-	0.0%	-	T	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	0.0%	-	-	
-	-	-	-	-	-	-	0.0%	-	-	

**PROPORTION OF CAPEX FROM PRODUCTS OR SERVICES ASSOCIATED WITH TAXONOMY-ALIGNED ECONOMIC ACTIVITIES - DISCLOSURE COVERING YEAR 2025**

Fiscal year 2025	2025			Substantial Contribution Criteria					
	Code (2)	CapEx (3)	Proportion of CapEx, 2025 (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity and ecosystems (10)
Economic activities (1)		in euro millions	%	Y/N;N/EL	Y/N;N/EL	Y/N;N/EL	Y/N;N/EL	Y/N;N/EL	Y/N;N/EL
<b>A. TAXONOMY-ELIGIBLE ACTIVITIES</b>									
<b>A.1 Environmentally sustainable activities (Taxonomy-aligned)</b>									
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0.0	-	-	-	-	-	-	-
of which Enabling		0.0	-	-	-	-	-	-	-
of which Transitional		0.0	-	-	-	-	-	-	-
<b>A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>									
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL
Transport by motorbikes, passenger cars and commercial vehicles	6.5	4.8	6.4%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Acquisition and ownership of buildings	7.7	8.5	11.4%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Close to market research, development and innovation	9.1	-	-	EL	N/EL	N/EL	N/EL	N/EL	N/EL
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		13.3	17.8%	17.8%	-	-	-	-	-
<b>A. CapEx of Taxonomy-eligible activities (A1 + A2)</b>		<b>13.3</b>	<b>17.8%</b>	<b>17.8%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>B. TAXONOMY-NON-ELIGIBLE ACTIVITIES</b>									
CapEx of Taxonomy-non-eligible activities		61.4	82.2%						
<b>Total</b>		<b>74.7</b>	<b>100.0%</b>						

Y = Yes; N = No; EL = eligible; N/EL = non-eligible

		DNSH criteria ("Does Not Significantly Harm")								
Climate Change Mitiga- tion (11)	Climate Change Adap- tation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity and ecosys- tems (16)	Minimum Safe- guards (17)	Proportion of Taxonomy- aligned (A.1) or eligible (A.2) CapEx, Year 2024 (18)	Category enabling activity (19)	Category transitional activity (20)	
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	0.0%	E	-	
-	-	-	-	-	-	-	0.0%	-	T	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	1.2%	-	-	
-	-	-	-	-	-	-	4.6%	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	5.8%	-	-	
-	-	-	-	-	-	-	<b>5.8%</b>	-	-	

**PROPORTION OF OPEX FROM PRODUCTS OR SERVICES ASSOCIATED WITH TAXONOMY-ALIGNED ECONOMIC ACTIVITIES - DISCLOSURE COVERING YEAR 2025**

Fiscal year 2025	2025			Substantial Contribution Criteria					
	Code (2)	OpEx (3)	Proportion of OpEx, 2025 (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity and ecosystems (10)
Economic activities (1)		in euro millions	%	Y/N;N/EL	Y/N;N/EL	Y/N;N/EL	Y/N;N/EL	Y/N;N/EL	Y/N;N/EL
<b>A. TAXONOMY-ELIGIBLE ACTIVITIES</b>									
<b>A.1 Environmentally sustainable activities (Taxonomy-aligned)</b>									
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0.0	-	-	-	-	-	-	-
of which Enabling		0.0	-	-	-	-	-	-	-
of which Transitional		0.0	-	-	-	-	-	-	-
<b>A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>									
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL
Transport by motorbikes, passenger cars and commercial vehicles	6.5	3.3	1.5%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Acquisition and ownership of buildings	7.7	4.7	2.2%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Close to market research, development and innovation	9.1	209.4	95.7%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		217.4	99.4%	99.4%	-	-	-	-	-
<b>A. OpEx of Taxonomy-eligible activities (A1 + A2)</b>		<b>217.4</b>	<b>99.4%</b>	<b>99.4%</b>	-	-	-	-	-
<b>B. TAXONOMY-NON-ELIGIBLE ACTIVITIES</b>									
OpEx of Taxonomy-non-eligible activities		1.4	0.6%						
<b>Total</b>		<b>218.8</b>	<b>100.0%</b>						

Y = Yes; N = No; EL = eligible; N/EL = non-eligible

		DNSH criteria ("Does Not Significantly Harm")								
Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity and ecosystems (16)	Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1) or eligible (A.2) OpEx, Year 2024 (18)	Category enabling activity (19)	Category transitional activity (20)	
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	0.0%	E	-	
-	-	-	-	-	-	-	0.0%	-	T	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	1.6%	-	-	
-	-	-	-	-	-	-	2.4%	-	-	
-	-	-	-	-	-	-	95.2%	-	-	
-	-	-	-	-	-	-	99.2%	-	-	
-	-	-	-	-	-	-	<b>99.2%</b>	-	-	

**REPORTING TEMPLATE 1 - NUCLEAR AND FOSSIL GAS RELATED ACTIVITIES**

<b>Nuclear energy related activities</b>		
1.	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	NO
2.	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	NO
3.	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	NO
<b>Fossil gas related activities</b>		
4.	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
5.	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	NO
6.	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	NO

## Climate Change

E1-1 // E1-2 // E1-3 // E1-4 // E1-5 // E1-6 // E1-7 // E1-8

In this sustainability statement, the Nemetschek Group reports relevant information on significant sustainability aspects in the environmental area, including metrics on energy consumption, energy mix, and GHG gross emissions for Scope 1, 2, and 3 categories. The principles, methods, assumptions, and emission factors applied to determine Scope 1, Scope 2, and Scope 3 GHG emissions are detailed in this chapter.

### **Transition plan for climate change mitigation, climate-related strategies for mitigation and adaptation, and actions and resources related to climate strategies**

The Nemetschek Group attaches great importance to climate protection as well as to the mitigation of and adaptation to climate change and is systematically pursuing the development of an adequate transition plan, along with corresponding concepts and actions that are aligned with the Group's business activities and its further business development. In the current reporting period, the Nemetschek Group has not yet adopted a concrete transition plan or corresponding policies or actions in connection with Climate Change Mitigation or the mitigation of and adaptation to climate change. The effectiveness of corresponding concepts and actions with regard to the material sustainability-related impacts, risks and opportunities in accordance with ESRS E1 (Climate Change) is therefore, by its nature, not yet being monitored systematically. A future transition plan should include a science-based emissions reduction target and, as a general principle, be aligned with limiting the global average temperature increase to 1.5°C above pre-industrial levels in line with the Paris Agreement as well as with the objective of climate neutrality by 2050.

#### *Methodology & Assumptions:*

In collecting and calculating energy consumption, energy mix and Scope 1, Scope 2 and Scope 3 GHG emissions, the Nemetschek Group, in accordance with ESRS E1, observes the principles, requirements and guidance of the internationally recognized GHG Protocol Corporate Standard (2004 edition). The Nemetschek Group's energy consumption and corresponding Scope 1 and Scope 2 GHG emissions are accounted for using the operational control approach.

The GHG Protocol classifies GHG emissions into Scopes 1, 2 and 3. Scope 1 comprises direct GHG emissions from company-owned or controlled sources, for example from the combustion of natural gas or heating oil at company sites as well as from the fuel consumption of the company's own vehicle fleet. Scope 2 relates to indirect GHG emissions from the consumption of purchased energy such as electricity or district heating. Scope 3 comprises all other indirect GHG emissions along the value chain, which generally account for the largest share of total GHG emissions. Scope 3 emissions arise, on the one hand, from upstream activities such as the purchase of goods and services (3.1) or employee

commuting (3.7) and, on the other hand, from downstream processes such as the use of sold products (3.11).

To analyze the company's climate and environmental impacts, the fully consolidated subsidiaries of the Nemetschek Group were identified and their relevance for reporting Scope 1 and Scope 2 GHG emissions assessed. Based on this, the Nemetschek Group defined a reporting threshold. Larger sites are required to collect primary data, while smaller sites are excluded from data collection because they account for an insignificant share of energy consumption and total GHG emissions. For smaller sites below the defined threshold, extrapolation factors are determined to estimate energy consumption and thus to calculate Scope 1 and Scope 2 GHG emissions. These factors are based on primary data for larger sites collected in 2024 and are used to extrapolate to 100% coverage of energy consumption, energy mix and Scope 1 and Scope 2 GHG emissions. When determining the extrapolation factors, consumption-based averages are used and outliers are adjusted. Data consolidation and extrapolation are carried out at Group level. Data collection covers the period from January to December 2025. For sites where, due to lease arrangements, no allocated primary data are available or no invoices or meter readings have yet been issued for the fourth quarter, estimates are permitted; these are based on documented assumptions or previous year data.

Detailed information on reporting boundaries, calculation methods and calculation tools used is disclosed in chapter 2.2 Environmental Information [« Energy Consumption and Mix »](#) and [« Scope 1, Scope 2 and Scope 3 GHG Emissions »](#).

## Energy Consumption and Mix

The Nemetschek Group discloses its energy consumption and energy mix for the 2025 reporting year in the following table, broken down by energy consumption from fossil, nuclear and renewable sources.

### TOTAL ENERGY CONSUMPTION RELATED TO OWN OPERATIONS\*

Energy consumption and mix	2025	2024	Comparative in %
in MWh			
<b>(6) Total fossil energy consumption</b>	<b>9,452</b>	<b>8,910</b>	<b>6.1%</b>
<b>Share of consumption from fossil sources in total energy consumption (%)</b>	<b>76.4%</b>	<b>80.5%</b>	<b>-4.1 pp.</b>
<b>(7) Consumption from nuclear sources</b>	<b>1,391</b>	<b>1,065</b>	<b>30.6%</b>
<b>Share of consumption from nuclear sources in total energy consumption (%)</b>	<b>11.2%</b>	<b>9.6%</b>	<b>1.6 pp.</b>
(8) Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.)	0	0	-
(9) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	1,510	1,080	39.8%
(10) Consumption of self-generated non-fuel renewable energy	18	17	5.9%
<b>(11) Total renewable energy consumption (calculated as the sum of lines 8 to 10)</b>	<b>1,528</b>	<b>1,097</b>	<b>39.3%</b>
<b>Share of renewable sources in total energy consumption (%)</b>	<b>12.3%</b>	<b>9.9%</b>	<b>2.4 pp.</b>
<b>Total energy consumption (calculated as the sum of lines 6, 7 and 11)</b>	<b>12,371</b>	<b>11,072</b>	<b>11.7%</b>

\* The energy consumption figures and corresponding GHG emissions disclosed for the 2024 fiscal year have been restated retrospectively due to a subsequent correction of the underlying consumption data.

### GENERATION OF (NON-)RENEWABLE ENERGY\*

in MWh	2025
Total generation of non-renewable energy	1,987
Total generation of renewable energy	20

\* As the offices at the Nemetschek Group's global locations are leased, activities related to the generation of energy from renewable sources account for only a small share, for example through photovoltaic systems installed on office buildings. Higher shares of non-renewable energy use result from the combustion of natural gas for heat generation and from diesel generators used for emergency power supply.

### Methodology & Assumptions:

Energy consumption is determined using the operational control approach. The main steps of the data collection and calculation process include:

#### (1) Reporting boundaries

The Nemetschek Group systematically records all relevant activities relating to energy consumption, energy types and energy generation within its operational boundaries and in connection with its business activities.

#### (2) Calculation methodologies

The Nemetschek Group collects activity data on the identified energy consumption, energy types and energy generation. These include, for example, fossil fuel consumption such as petrol and diesel from the vehicle fleet, natural gas and heating oil combustion for heat generation, as well as electricity and district heating consumption. Activity data collection is supported by an ESG software platform that enables systematic, IT-based data capture in accordance with the GHG Protocol Corporate Standard and the requirements of ESRS E1. Activity data are collected at site level. For each brand, including additional subsidiaries, persons responsible for local data collection, consolidation and validation are designated. The activity data on energy consumption, energy types and energy generation are recorded in the ESG software platform. Predefined data-points and automated plausibility checks support the process. The ESG software platform categorizes the collected energy data according to the energy sources fossil, nuclear and renewable. On this basis, the respective energy consumption is allocated to the corresponding energy types and the company-specific energy mix is derived. Activities in the field of renewable energies particularly include photovoltaic systems on office buildings; non-renewable energies include, for example, natural gas combustion for heat generation and diesel generators for emergency power supply.

#### (3) Calculation tools used

To estimate the fossil, nuclear and renewable share of the determined electricity and district heating consumption, the ESG software platform uses external databases with country-specific average energy mix values, such as Managed Life Cycle Content (MLC), formerly Ganzheitliche Bilanzierung (GaBi).

### Scope 1, Scope 2 and Scope 3 GHG Emissions

The Scope 1, Scope 2, and relevant Scope 3 GHG emissions for the Group for the reporting year 2025 are presented in the table below.

#### TOTAL GHG EMISSIONS, BROKEN DOWN BY SCOPE 1, SCOPE 2, AND SIGNIFICANT SCOPE 3 GHG EMISSIONS\*

in tCO <sub>2</sub> eq	2025	2024	Comparative in %
<b>Scope 1 GHG emissions</b>			
Gross Scope 1 GHG emissions	1,673	1,668	0.3%
<b>Scope 2 GHG emissions</b>			
Gross location-based Scope 2 GHG emissions	1,627	1,445	12.6%
Gross market-based Scope 2 GHG emissions	1,689	1,549	9.0%
<b>Significant Scope 3 GHG emissions</b>			
Total Gross indirect (Scope 3) GHG emissions	83,518	77,112	8.3%
3.1 Purchased goods and services	36,655	30,856	18.8%
<i>Cloud computing and data center services</i>	5,633	4,531	24.3%
3.7 Employee commuting	3,145	-	
3.11 Use of sold products	43,718	46,256	-5.5%
<b>Total GHG emissions**</b>			
Total GHG emissions (location-based)	86,818	80,225	8.2%
Total GHG emissions (market-based)	86,880	80,329	8.2%

\* The energy consumption figures and corresponding GHG emissions disclosed for the 2024 financial year have been restated retrospectively due to a subsequent correction of the underlying consumption data. In addition, the Scope 3 GHG emissions of category 3.11 reported for the 2024 fiscal year have been recalculated and disclosed to improve comparability, based on a more precise and expanded user definition and the resulting enhancement of the underlying calculation methodology.

\*\* Biogenic GHG emissions from the combustion or biological decomposition of biomass are not accounted for in the calculation. As biogenic GHG emissions in Scope 1, 2, and 3 have been identified as not material for the Nemetschek Group, they are not disclosed separately in this sustainability statement.

The overall increase in GHG emissions in the 2025 fiscal year compared with 2024 is mainly due to higher energy demand at Group sites and to a lower share of extrapolated energy data, which overall leads to improved data quality through actual consumption data at site level. The increase in expenditure on purchased goods and services associated with Group growth corresponds to an increase in Scope 3 GHG emissions in category 3.1, which are calculated using the spend-based method. Scope 3 GHG emissions in category 3.11 decreased slightly in the 2025 fiscal year compared with the previous year.

#### TOTAL GHG EMISSIONS, BROKEN DOWN BY SCOPE 1, SCOPE 2, AND SIGNIFICANT SCOPE 3 GHG EMISSIONS BY TYPE OF SOURCES

in tCO <sub>2</sub> eq	2025
<b>Scope 1 GHG emissions</b>	<b>1,673</b>
Mobile combustion	1,256
Stationary combustion	404
Fugitive refrigerants	13
<b>Scope 2 GHG emissions (Market-based)</b>	<b>1,689</b>
Purchased electricity	1,539
Purchased district heating	129
Purchased cooling	21
Purchased steam	0
<b>Scope 3 GHG emissions (Significant categories)</b>	
3.1 Purchased goods and services	36,655
<i>Purchased goods</i>	688
<i>Purchased services</i>	35,967
<i>Cloud computing and data center services</i>	5,633
3.7 Employee commuting	3,145
<i>Commuting</i>	1,765
<i>Remote working</i>	1,380
3.11 Use of sold products	43,718
<i>Direct use phase</i>	36,476
<i>Indirect use phase</i>	7,242

#### GROSS SCOPE 1, SCOPE 2, SCOPE 3 AND TOTAL GHG EMISSIONS – FINANCIAL AND OPERATIONAL CONTROL\*

in tCO <sub>2</sub> eq	Consolidated		Unconsolidated but operational control	
	2025	2024	2025	2024
Scope 1 Gross GHG emissions	1,673	1,668	0	0
Gross Scope 2 GHG emissions (location-based)	1,627	1,445	0	0
Gross Scope 2 GHG emissions (market-based)	1,689	1,549	0	0

\* The energy consumption figures and corresponding GHG emissions disclosed for the 2024 fiscal year have been restated retrospectively due to a subsequent correction of the underlying consumption data.

## TOTAL GHG EMISSIONS, BROKEN DOWN ACROSS THE VALUE CHAIN

in tCO <sub>2</sub> eq	2025		
	Upstream	Own operations	Downstream
Total GHG emissions (location-based)	39,800	3,300	43,718
Total GHG emissions (market-based)	39,800	3,362	43,718

In the 2025 fiscal year, the Nemetschek Group was not subject to any obligation to participate in regulated emission trading schemes. The Nemetschek Group reports its GHG emissions for the reporting year 2025 in accordance with ESRS E1. In this context, there are no material changes to report regarding the definition of what constitutes the Nemetschek Group and its upstream and downstream value chain. Impacts on the comparability of current and prior reporting periods with respect to GHG emissions relate primarily to portfolio changes as well as changes in the underlying calculation methodologies in the current fiscal year.

### Methodology & Assumptions:

#### Scope 1 and Scope 2 GHG emissions

Scope 1 and Scope 2 GHG emissions are determined using the operational control approach. The main steps of the GHG accounting process include:

##### (1) Reporting boundaries

The Nemetschek Group systematically records all relevant GHG emission sources within its operational boundaries and in relation to its business activities, including both direct and indirect emissions.

##### (2) Calculation methodologies

The Nemetschek Group collects activity data for the identified emission sources. For Scope 1 and Scope 2 GHG emissions, this includes fuel and energy consumption. The collection, consolidation, and validation of data follow the process described in chapter 2.2 Environmental Information << [Energy Consumption and Mix](#) >>.

##### (3) Calculation tools used

The ESG software solution calculates GHG emissions by linking activity data with specific emission factors. The GHG emission factors used are sourced from recognized external databases, including the IPCC Guidelines (for global GHG emission factors), national GHG inventories (for region-specific GHG emission factors from the Department for Environment, Food & Rural Affairs [DEFRA] and the U.S. Environmental Protection Agency [EPA]), as well as industry standards and databases (International Energy Agency [IEA], GHG Protocol, Managed Life Cycle Content [MLC] – formerly GaBi, and residual mixes from the Association of Issuing Bodies [AIB]). Alignment with internationally recognized standards, such as the GHG Protocol, is intended to ensure that the

Nemetschek Group's GHG emissions are measured and reported in a consistent, transparent, and comparable manner.

The Nemetschek Group reports its GHG emissions in terms of CO<sub>2</sub> equivalents based on the latest Global Warming Potential (GWP) values published by the IPCC, taking into account all seven Kyoto gases: carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF<sub>6</sub>), and nitrogen trifluoride (NF<sub>3</sub>). This enables a standardized measurement and calculation of GHG emissions (GHG emissions [kg CO<sub>2</sub>e] = activity data x GHG emission factor). The ESG software solution enables seamless data collection, consolidation and validation, as well as group-wide management of Scope 1 and Scope 2 GHG emissions and is designed to ensure the complete and systematic capture of all relevant environmental information. A defined internal validation and control process at brand and Group level is intended to ensure data integrity. In reporting GHG emissions, the Nemetschek Group does not rely on information from entities in its value chain whose reporting period differs from that of the Nemetschek Group

The Nemetschek Group discloses information on the share and types of contractual instruments used for the purchase of energy.

#### SHARE OF CONTRACTUAL INSTRUMENTS USED FOR THE PURCHASE OF ENERGY

Type of contractual instruments (%)	2025
<b>Share of purchased energy with contractual instruments in total energy consumption (Scope 2, market-based)</b>	<b>42.3</b>
Share of purchased renewable energy with bundled instruments in total energy consumption	1.3
Share of purchased renewable energy with unbundled instruments in total energy consumption	37.7
Share of purchased energy with other contractual instruments in total energy consumption	3.3

Under the market-based method, Scope 2 GHG emissions are reported on the basis of the electricity and district heating that the Nemetschek Group has contractually purchased from energy providers in the current reporting year. The Nemetschek Group's contractual instruments include purchased energy products with Energy Attribute Certificates (EACs), such as Guarantees of Origin (GOs) or Renewable Energy Certificates (RECs), which may be bundled or unbundled with energy generation attributes, green electricity tariffs, as well as supplier-specific (market-based) GHG emission factors made available by energy suppliers. Purchased energy with other contractual instruments includes energy volumes with contractually assured attributes that, however, cannot be clearly classified as renewable.

### Scope 3 GHG emissions

The Nemetschek Group has carried out a Scope 3 hotspot analysis to identify significant Scope 3 categories to be included in the company-specific GHG inventory. Scope 3 categories that were assessed as not significant or not applicable were excluded from the inventory for the current reporting year. The Nemetschek Group is committed to continuously improving its data collection processes and to regularly reviewing, updating and gradually expanding the Scope 3 GHG inventory in order to enable more accurate and comprehensive reporting. In the 2025 fiscal year, GHG emissions from employee commuting (3.7) were recorded and included in the reporting for the first time.

Due to their relatively low contribution to total GHG emissions compared with the already reported Scope 3 hotspot categories (Purchased goods and services [3.1] and Use of sold products [3.11]), the following Scope 3 GHG emission categories are therefore assessed as not material for the Nemetschek Group and are not included in this year's reporting: Capital goods (3.2), Fuel- and energy-related activities (3.3), Transportation and distribution (upstream) (3.4), Waste generated in operations (3.5), Business travel (3.6), and Investments (3.15). As the Nemetschek Group does not operate any franchises (3.14) and does not have any material upstream leased assets (3.8) or downstream leased assets (3.13), these categories are likewise excluded from the current year's reporting. Furthermore, since the Nemetschek Group operates as a provider of digital software solutions for the AEC/O industry as well as the media and entertainment industry, categories related to manufacturing activities are not applicable and are therefore not reported: Transportation and distribution (downstream) (3.9), Processing of sold products (3.10), and End-of-life treatment of sold products (3.12).

In the 2025 fiscal year, the Nemetschek Group has included the following Scope 3 GHG emission categories in its GHG inventory:

- » **Category 3.1 Purchased goods and services:** Category 3.1 comprises all upstream GHG emissions from the goods (tangible) and services (intangible) purchased by the Nemetschek Group in the reporting year.
- » **Category 3.7 Employee commuting:** Category 3.7 comprises GHG emissions from employees' journeys between their homes and workplaces, as well as remote working, in the reporting year.
- » **Category 3.11 Use of sold products:** Category 3.11 comprises GHG emissions from the use of software solutions sold by the Nemetschek Group in the reporting year.

The percentage of Scope 3 GHG emissions calculated on the basis of primary data is determined using a quality-based classification of all activity data and GHG emission factors into primary and secondary data, separately for Scope 3 categories 3.1, 3.7 and 3.11. The ratio of Scope 3 GHG emissions calculated exclusively from primary data to total Scope 3 GHG emissions results in a primary data share of 3.6%.

#### *Methodology & Assumptions:*

Scope 3 GHG emissions are determined using the operational control approach. The main steps of the GHG accounting process include:

#### **Scope 3.1 Purchased goods and services**

The Nemetschek Group records and reports Scope 3 GHG emissions arising from the purchase of goods and services. Scope 3 category 3.1 has been calculated using the spend-based method.

#### **(1) Reporting boundaries**

The process follows the principles of the GHG Protocol. The categorization of expenditures is based on the economic activity using NACE codes (statistical classification of economic activities in the EU). All cost types (OpEx goods/OpEx services) that also underlie financial reporting are taken into account. The allocation of expenditure categories to the corresponding NACE categories is carried out using the European Commission's database (List of NACE codes). Each expenditure category is assigned to the relevant NACE code for which a corresponding GHG emission factor is stored in the EXIOBASE emission factor database. All relevant GHG emissions of the Nemetschek Group and its fully consolidated subsidiaries are taken into account.

#### **(2) Calculation methodologies**

GHG emissions are calculated in accordance with the spend-based method, a recognized calculation approach of the GHG Protocol for Scope 3 category 3.1. The process comprises the following steps:

**GHG emissions calculation:** GHG emissions are determined for the period from January to December by multiplying the economic expenditure by the corresponding GHG emission factors from the EXIOBASE database (expenditure value [EUR] × GHG emission factor [kg CO<sub>2</sub>e/EUR] = GHG emissions [kg CO<sub>2</sub>e]).

**Inflation adjustment:** The GHG emission factors from the EXIOBASE database are adjusted for inflation to enable an accurate and up-to-date calculation of GHG emissions. The GHG emission factors are based on 2020 and are adjusted to the 2024 price level using World Bank inflation rates. At the time of the GHG emissions calculation, the updated World Bank dataset for 2025 was not yet available.

### **(3) Calculation tools used**

For the calculation of Scope 3 GHG emissions, the Nemetschek Group uses the EXIOBASE database and the World Bank Global Database of Inflation. EXIOBASE provides the corresponding GHG emission factors for each NACE category, which are assigned to the related expenditure categories, while the World Bank Global Database of Inflation is used to adjust the GHG emission factors to inflation-corrected values.

### **Scope 3.7 Employee commuting**

The Nemetschek Group records and reports Scope 3 GHG emissions arising from employee commuting, including journeys between employees' place of residence and their workplaces as well as remote working. Scope 3 category 3.7 has been calculated using the activity-based method.

#### **(1) Reporting boundaries**

The process follows the principles of the GHG Protocol. Scope 3 GHG emissions are determined through a Group-wide, fully anonymous employee survey per region (Germany, EMEA [without Germany], America, Asia/Pacific). All relevant GHG emissions of the Nemetschek Group and its fully consolidated subsidiaries are taken into account.

#### **(2) Calculation methodologies**

Scope 3 GHG emissions for category 3.7 are calculated using the activity-based method. A standardized survey is sent to all employees of the Nemetschek Group in each region, collecting primary data (a) on commuting behavior per employee (mode of transport, commuting distance and frequency of commuting days) and (b) on remote work (frequency of home-office days and use of grey/green electricity). For extrapolation, region-specific average values and assumptions on commuting behavior are applied. For each region and each mode of transport, a corresponding GHG emission factor from the International Transport Forum (ITF), DEFRA and ecoinvent databases is used. The category includes both GHG emissions from employees commuting to the office and GHG emissions arising from remote work outside the office.

#### **(3) Calculation tools used**

For the calculation of Scope 3 GHG emissions for category 3.7, the Nemetschek Group uses information from the ITF, DEFRA and ecoinvent databases. ITF data are used to determine the fuel/electricity/hydrogen consumption of different modes of transport. The DEFRA database provides GHG emission factors for fossil fuels, and the ecoinvent database provides global electricity consumption data for "Well-to-Tank" (WTT) and "Tank-to-Wheel" (TTW) calculations.

### **Scope 3.11 Use of sold products**

The Nemetschek Group collects and reports Scope 3 GHG emissions (Scope 1 and Scope 2 GHG emissions of customers and end-users) resulting from the use of sold software solutions. Scope 3 category 3.11 is determined on the basis of application scenarios derived from the annual software usage time. For each brand, at least one person responsible in product management or product development with the relevant expertise is designated to define these application scenarios.

#### **(1) Reporting boundaries**

The reporting boundaries for Scope 3 GHG emissions for category 3.11 are defined in accordance with the standards of the GHG Protocol and include GHG emissions from the direct and indirect use phase of the software solutions. Activity data comprise direct GHG emissions from the electricity consumption of end-user devices (e.g., computers, laptops) during the use of the software and indirect GHG emissions from the electricity consumption caused by data transfer for downloading and updating the software. This categorization follows the requirements of the GHG Protocol (Guidance for Scope 3, Category 11: Use of Sold Products). GHG emissions from the use of the sold software solutions are recorded as part of Scope 3 GHG emissions, and all relevant software uses giving rise to GHG emissions of the Nemetschek Group and its fully consolidated subsidiaries are taken into account.

#### **(2) Calculation methodologies**

The calculation of GHG emissions is based on primary data collected for each software solution or, where not available, supplemented with approximations or well-founded assumptions by subject matter experts (total number of software users, type of user end devices, countries of origin of end-users, usage time of end devices per user as well as initial downloads and updates). The calculation uses GHG emission factors from the databases ecoinvent, IEA, Öko-Institut e.V., and The Shift Project. Missing primary data, for example on CPU time or usage duration, are validated for plausibility or estimated.

**(3) Calculation tools used**

For the calculation of energy consumption of end-user devices (PCs and mobile devices), assumptions are made on the basis of the study “The Shift Project (2019) Lean ICT: Towards Digital Sobriety”. The GHG emission factors for direct GHG emissions from the energy mix (electricity consumption) per country are based on the ecoinvent V3.10 database (energy consumption of the end-user device [kWh] × GHG emission factor of the energy mix [kg CO<sub>2</sub>e/kWh] = GHG emissions [kg CO<sub>2</sub>e]). The GHG emission factors for indirect GHG emissions from the use phase for downloading and updating the software are taken from the Öko-Institut e.V. study (2020): “Digitaler CO<sub>2</sub>-Fußabdruck. Datensammlung zur Abschätzung von Herstellungsaufwand, Energieverbrauch und Nutzung digitaler Endgeräte und Dienste”. To calculate GHG emissions, the respective data transfer volume (GB) is multiplied by the GHG emission factor for data transfer in a data center (data transfer volume [GB] × GHG emission factor data transfer data center [kg CO<sub>2</sub>e/GB] = GHG emissions [kg CO<sub>2</sub>e]).

**GHG EMISSIONS INTENSITY, LOCATION-BASED (TOTAL GHG EMISSIONS PER NET REVENUE)\***

GHG intensity per net revenue (in tCO <sub>2</sub> e/EUR)	2025	2024
Total GHG emissions (location-based) per net revenue	0.000073	0.000081
Total GHG emissions (market-based) per net revenue	0.000073	0.000081

\* The energy consumption figures and corresponding GHG emissions disclosed for the 2024 fiscal year have been restated retrospectively due to a subsequent correction of the underlying consumption data.

To calculate GHG intensity, the Nemetschek Group uses the Group's revenue as the denominator; see section [« 3.3 Earnings, Financial Position and Net Assets of Nemetschek SE »](#), line “Total year”.

**GHG Removal and Reduction as well as Internal Carbon Pricing**

The Nemetschek Group's activities currently do not include any specific projects or measures aimed at the removal and storage of GHG emissions, neither in its own operations nor within its upstream and downstream value chain. In addition, no projects or measures for climate change mitigation, GHG emissions reduction or GHG removal and storage outside the value chain are financed through the purchase of carbon credits. To date, the Nemetschek Group has not introduced or adopted an internal carbon pricing system. No shadow prices are currently applied for investment decisions, and no internal carbon fees or carbon funds are integrated into business processes. At present, there are no mechanisms that integrate internal CO<sub>2</sub> pricing schemes into the decision-making framework, including with regard to investments in research and development. The Nemetschek Group reserves the right to establish medium- to long-term incentive systems for the implementation of climate-related strategies and targets that are aligned with the Group's strategy and business model.

## 2.3 Social Information

In its sustainability statement, the Nemetschek Group reports relevant disclosures on material sustainability aspects in the social area, including key information on its own workforce as well as on customers and end-users. The following chapter presents strategic aspects, actions and metrics relating to its own workforce, including characteristics of employees, collective bargaining coverage, diversity metrics, adequate wages, health and safety metrics, compensation metrics, and incidents, complaints and severe human rights impacts.

### Own Workforce

#### Impact, Risk and Opportunity Management – Own Workforce

S1-1 // S1-2 // S1-3 // S1-4 // S1-5 // S1-6 // S1-8 // S1-9 // S1-10 // S1-14 // S1-16 // S1-17

#### Strategies related to own workforce

The main content of the People Letter of Commitment is the definition of minimum requirements for fundamental leadership and employee topics as well as for the key areas of talent acquisition, performance assessment and health management. The People Letter of Commitment addresses the material impacts “Equity & Diversity”, “Training & Education”, “Workforce Empowerment” and “Social Dialogue”, the risk “Employability Due to Skills Obsolescence” and the opportunity “Specialized Labor Force”. The Nemetschek Group Code of Conduct commits all employees to respectful interaction, compliance with legal and ethical standards and zero tolerance for discrimination, corruption and human rights violations. The Code of Conduct defines Group-wide rules of conduct for the workforce and addresses the material impacts “Equality & Diversity” and “Training & Education”. Detailed information on the material impacts can be found in chapter 2.1 General Disclosures [<< Impact, Risk and Opportunity Management >>](#).

The People Letter of Commitment and the Code of Conduct apply Group-wide to its own entire workforce. A formal process for monitoring these concepts is currently not established. Both concepts cover all activities and regions of the Group; their scope includes the entire workforce, but not the upstream and downstream value chain. The Chief Division Officers of the Nemetschek Group have delegated responsibility for implementing the People Letter of Commitment to the Chief People Officer (CPO) within the Group function People/Human Resources. The Executive Board is responsible for implementing the Code of Conduct at the Nemetschek Group. Both concepts are publicly available on the internet for its own workforce, and the Code of Conduct is additionally available on the intranet.

The Nemetschek Group is committed to the Code of Conduct for the protection of human rights. The Code of Conduct obliges both employees and business partners to comply with generally

accepted standards and principles relating to the respect of human rights, including the UN Universal Declaration of Human Rights, the UN Global Compact (UNGC) and the labor and social standards of the ILO. With its statements on the Australian Modern Slavery Act, the United Kingdom Modern Slavery Act and the Norwegian Transparency Act, the Nemetschek Group discloses its risk-based approach to combating modern slavery and to respecting fundamental human rights and decent working conditions. The OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights are not explicitly addressed in the Code of Conduct. Reporting mechanisms are established and communicated to report violations of these commitments and contribute to monitoring the human rights policy. The Nemetschek Group’s human rights commitments, which concern respect for human rights including the labor rights of its own workforce, are integrated into the Group’s existing compliance and due diligence processes, and regular risk analyses help to identify, monitor, prevent, and mitigate negative human rights impacts arising from business activities.

Through internal and external reporting channels and various procedures for involving employees, the Nemetschek Group involves members of its own workforce in its human rights policy. Detailed information on reporting mechanisms and channels, compliance and due diligence processes and procedures for involving employees can be found in the sections “Process for engaging with its own workforce and workers representatives about impacts” and “Process to remediate negative impacts and channels for its own workforce to raise concerns”. The Nemetschek Group’s Code of Conduct explicitly includes the rejection of human trafficking, forced labor and child labor. As an international software group predominantly operating in administrative and sales-oriented office environments and therefore not exposed to an elevated risk profile in relation to work-related accidents, the Group currently has no stand-alone global concept or global management system for the prevention of occupational accidents beyond the statutory occupational health and safety requirements.

The Code of Conduct aims to eliminate discrimination (including harassment), promote equal opportunities and strengthen diversity and inclusion. It explicitly covers the following grounds of discrimination: race and ethnic origin, gender, sexual orientation, disability, age, religion, political opinion and other forms of discrimination covered by EU regulations and national legislation. Skin color, gender identity, national origin and social origin are not explicitly mentioned but are covered under the clause “We refrain from any kind of discrimination and harassment”. The Nemetschek Group currently has no specific policy commitments on inclusion or affirmative measures for members of groups within its own workforce who are at particular risk of vulnerability.

The Code of Conduct is implemented through existing compliance and due diligence processes. These processes are designed to prevent, limit and combat discrimination as soon as it is identified and to promote diversity and inclusion more generally.

For the potential negative impact “Working Standards”, there is currently no specific global concept, as measures to realign the global People/Human Resources organization were initiated in the 2025 fiscal year and, as these measures have not yet been completed, a specific concept has not yet been adopted.

#### **Process for engaging with its own workforce and workers’ representatives about impacts**

The Nemetschek Group has a Societas Europaea works council (SE works council), which was established in 2016 when the former Nemetschek AG was converted into Nemetschek SE. The SE works council is not a local works council but the body responsible for employees of the European companies of the Nemetschek Group. Cooperation between the SE works council and the company is governed by a participation agreement. This agreement is based on Council Directive 2001/86/EC supplementing the Statute for a European Company with regard to the involvement of employees and on the provisions of the German SE Participation Act (SEBG). The perspectives of its own workforce are incorporated into the Nemetschek Group’s decisions and activities via the SE works council – which represents all employees from the EU or a contracting state of the European Economic Area (EEA) – as well as through the global employee survey, regular town halls and other dialogue formats. These decisions are aimed at managing the actual and potential impacts on its own workforce, and engagement takes place through meetings of the SE works council. The highest position within Nemetschek SE is the Chairman of the Executive Board, who has operational responsibility for ensuring that cooperation with the SE works council takes place and that the outcomes are, where possible, incorporated into the strategic and operational direction of the Nemetschek Group. The SE works council receives information from the Executive Board on the current and the previous fiscal year once a year at the official SE works council meeting, and the CPO additionally provides information on the Nemetschek Group’s current business practices. The Executive Board discloses the decisions and activities relating to impacts and potential impacts on the workforce. Engagement takes place regularly once a year in the second quarter at the annual SE works council meeting, where the SE works council has the opportunity to address questions to the Executive Board and the CPO. This exchange results in involvement and consultation in subsequent discussions, with feedback received orally during the annual SE works council meeting and then fed into the company’s decision-making processes. Its own workforce is informed about this through existing communication formats.

Engagement activities take place at the organizational level between the Executive Board, the CPO and the SE works council, and no additional human or financial resources are allocated for this process. In the event of material organizational changes within the Nemetschek Group, the SE works council must be informed, including changes resulting from measures to reduce CO<sub>2</sub> emissions and the transition to a climate-neutral economy.

In the 2025 fiscal year, the Nemetschek Group conducted a global employee survey and plans to carry out global employee surveys at regular intervals in the future. Employees of the Nemetschek Group were directly involved, invited to express their opinions and allowed to share their views. The survey was conducted in the first quarter of 2025 across almost all subsidiaries of the Nemetschek Group. Subsidiaries that joined the Group later in the fiscal year were not included separately. The aim of the survey was to identify strengths and areas for improvement and to develop and implement action plans to support its own workforce. For implementation, personnel resources (i.e., establishment of a project team, involvement of the HR and management of all subsidiaries, and time spent on participating in the survey) and financial resources (i.e., use of an online tool) were allocated, but limited to those brands where the survey was carried out. The survey was conducted via an online tool that provided the respective managers with the results and various evaluation options; managers were instructed to analyze the results, discuss them with their teams and departments and define effective measures. In this way, the workforce can see how their feedback has influenced decisions.

The entire workforce is also directly involved in the Nemetschek Group’s hybrid town halls and receives insights from the Executive Board and the Executive Leadership Team (ELT) into the current business direction. The hybrid town hall meetings are held quarterly and enable continuous dialogue across all brands and locations, and employees have the opportunity to address questions to the Executive Board and the ELT during these town halls. The town halls are recorded and shared with the entire workforce both live and subsequently as on-demand videos. No additional human resources beyond those mentioned above and no additional financial resources are allocated for this engagement, and the workforce is not directly informed how their feedback has influenced internal decisions. Within the Nemetschek Group, the CEO and Chairman of the Executive Board has operational responsibility for conducting the employee survey and the town hall meetings and for integrating the results into the Group’s strategic and operational direction. The Nemetschek Group has not concluded a global framework agreement or other agreements with employee representatives regarding the respect for the human rights of its own workforce.

To assess the effectiveness of engagement with its own workforce, specific questions are included in the employee survey, and the results are consolidated into an engagement index. The effectiveness of engagement with its own workforce in relation to the SE works council and the hybrid town halls is currently not assessed, and when obtaining insights into employees’ views, the Nemetschek Group does not differentiate between employees who may be particularly vulnerable to impacts or may be marginalized.

### Process to remediate negative impacts and channels for own workforce to raise concerns

The Nemetschek Group's general approach and procedures for providing or contributing to remedial actions in cases where the Group has caused or contributed to a material negative impact on its own workforce comprise several elements:

- » Accessible compliance reporting mechanisms for issues/behaviors are provided, including local points of contact for employees, for example in the compliance and HR teams. The Nemetschek Group assesses the effectiveness of these remediation measures by globally recording, processing in a standardized manner and fully documenting all incoming complaints and reports. The receipt of such messages and complaints indicates that employees are aware of and use the reporting process. The entire process follows defined, Group-wide, uniform procedures to ensure transparency, traceability, and equal treatment.
- » To promote a speak-up culture, the Nemetschek Group regularly – at least once a year – communicates the Group-wide digital whistleblowing system to all employees, with the aim of raising awareness of the available reporting channels and emphasizing the confidentiality of the reporting process. Reports are received on an ongoing basis throughout the Group via all communication and reporting channels (including local contacts in compliance and HR teams).

Through specific channels, members of the Nemetschek Group's own workforce can raise concerns or needs directly with the company. The following channels have been established by the Nemetschek Group:

- » Managers are encouraged to conduct regular one-on-one meetings with their employees.
- » As part of the global employee survey, all employees worldwide have the opportunity to express their opinions, concerns or needs.
- » Within functions, regular team meetings are intended to provide employees in the respective departments or project teams with a forum to raise concerns and express needs openly.
- » The SE works council acts as the voice of the brands based in the EU or an EEA contracting state (Allplan, Graphisoft, Solibri, dRofus, Nevaris, Bluebeam, Spacewell, Crem Solutions, Maxon) and Nemetschek SE vis-à-vis management. For brands with sites in the EU, EEA and outside Europe, the SE works council only covers employees based in the EU and EEA, and the same applies to the local works councils of Spacewell Netherlands, Graphisoft Germany, Allplan France and Allplan Germany.
- » Management provides opportunities to ask questions following important announcements and before, during, or after town hall meetings.

- » The Group function Legal & Compliance serves as an independent internal reporting office; employees can contact the function at any time by email at [compliance@nemetschek.com](mailto:compliance@nemetschek.com).
- » The responsible HR contact is available at any time for confidential discussions and reports, as is the Group function Legal & Compliance.

An additional external channel has been set up via a third-party provider:

- » The global whistleblowing system is administered by the Group function Legal & Compliance, and evaluation takes place at Group level.

The Nemetschek Group has established various processes to ensure the availability of these channels:

- » All current guidelines and strategies of all functions can be accessed on the ONE intranet.
- » When joining the Nemetschek Group, new employees receive welcome emails from Legal & Compliance and People/Human Resources via the relevant contacts, informing them about the relevant communication channels; the email from Legal & Compliance also explains the procedure to be followed if an employee wishes to file a complaint, and each brand has a central contact person for all compliance matters who supports employees with questions and reports.
- » Every employee can also submit questions, complaints or suggestions to an responsible HR contact and obtain information about the relevant channels.

The Nemetschek Group has a procedure for handling complaints relating to employee matters, which is described in detail in chapter 2.4 Governance Information << [Corruption and Bribery as well as Protection of Whistleblowers](#) >>.

When reports or complaints are received through the established employee channels, they are recorded by the (compliance) unit responsible for the respective intake channel and documented in accordance with legal requirements. Reports or complaints submitted via the digital whistleblowing system are automatically assigned deadline management and progress tracking, while this is carried out manually for other channels. All reports and complaints received Group-wide are allocated, consolidated and anonymized on a quarterly basis by Corporate Legal & Compliance and reported to the Executive Board and the Supervisory Board; where urgent reporting is required, additional reporting takes place outside the quarterly cycle. The established intake channels are regularly communicated Group-wide to all employees in order to ensure their effectiveness. The whistleblowing system concept includes the protection of individuals against retaliation. In the first quarter of the 2025 fiscal year, the Nemetschek Group also conducted a global employee survey to assess the extent to which employees have systems and structures in place that support them in performing their duties.

### Actions and approaches related to own workforce

In the 2025 fiscal year, the Nemetschek Group further intensified the realignment of its global People/Human Resources organization with the aim of ensuring consistent working standards and global, modernized processes across all brands. The future HR operating model is structured into three key pillars: Centers of Expertise (CoEs), Business Partners (BPs) and People Services (PS). The CoEs bundle specialized expert knowledge and are responsible for developing and managing specific HR processes, tools and topics and for driving innovative HR solutions, while the BPs act as strategic partners to management and translate corporate strategies into concrete HR measures, and PS is responsible for the administrative execution and delivery of operational HR services. As part of the HR transformation, administrative activities are being globalized, and substantive needs of the divisions, brands and functions are prioritized across the Group and implemented together with the CoEs.

The related actions are intended to reduce the negative impact “Working Standards” and the risk “Skilled Labor Pool” and to strengthen the positive impacts “Equity & Diversity”, “Training & Education”, “Workforce Empowerment” and “Social Dialogue”. In addition, cross-brand and cross-location training, mentoring and development programs are provided and promoted to expand and deepen employees’ skills and knowledge. These actions are intended to mitigate the negative impact on “Employability Due to Skills Obsolescence”, strengthen the positive impact of “Training & Education” and the opportunity for a “Specialized Labor Force”, and minimize the risk of “Skilled Labor Pool”. The Nemetschek Group has also complemented its existing measures on employee engagement and reporting mechanisms by introducing a global employee survey to strengthen the positive impacts “Social Dialogue” and “Equity & Diversity”. Detailed information on existing measures and the employee survey is provided in the sections “Process for engaging with its own workforce and workers’ representatives about impacts” and “Process to remediate negative impacts and channels for its own workforce to raise concerns”, and further information on material impacts, risks and opportunities can be found in chapter 2.1 General Disclosures [<< Impact, Risk and Opportunity Management >>](#).

The measures cover all activities and regions of the Group and apply to the entire workforce, excluding the upstream and downstream value chain, and are implemented on an ongoing basis to ensure sustainable and effective development. The procedures for engaging with its own workforce (and workers’ representatives) and for remediating negative impacts and maintaining the associated reporting channels are designed to provide or enable remediation (including for material negative impacts) for those adversely affected by actual material impacts. The realignment of the global People/Human Resources organization additionally supports the standardization of these processes and helps to make remediation measures more efficient, with the required human resources made available flexibly and as needed for the operational implementation of each individual measure. This includes the appointment of the Group’s new CPO, who holds overall responsibility for People/Human Resources, reports directly to the CEO and is responsible for implementing appropriate measures related to impacts, risks and opportunities, supported by cross-brand CoEs and the CPOs of the individual segments.

The identification of actions that are necessary and appropriate to address specific actual or potential negative impacts on its own workforce forms part of the Group-wide risk and opportunity management system. The initiation of necessary and appropriate measures and the assessment of their effectiveness lies within the responsibility of the relevant GPOs, in particular the heads of the Group functions People / Human Resources and Legal & Compliance.

The Nemetschek Group follows a Group-wide approach to ensure that its own practices in procurement, sales, and data use do not cause or contribute to material negative impacts on the workforce. This includes embedding clear ethical standards in the Code of Conduct, regular mandatory compliance training and the processes described in the sections “Process for engaging with its own workforce and workers representatives about impacts” and “Process to remediate negative impacts and channels for its own workforce to raise concerns”.

As part of the revision of its double materiality assessment in the 2025 fiscal year, the Nemetschek Group did not identify any material negative impacts on its own workforce associated with the transition to a greener, climate-neutral economy and has therefore not yet taken specific measures to mitigate such impacts on its workforce.

For the positive impact area “Workforce Empowerment”, no new specific measures were defined because various initiatives had already been completed in the past and are now an integral part of the Group’s existing People/Human Resources processes. These include flexible working models such as hybrid work and modern home office options, family-friendly working hours, an open working environment with fair conditions and a speak-up culture, a range of benefits to promote well-being and regular communication and close dialogue between managers and employees to strengthen engagement, personal development and self-determination.

The effectiveness of concepts and actions relating to material sustainability-related impacts, risks and opportunities in the People/Human Resources area is currently monitored systematically through employee surveys. These surveys capture relevant aspects such as employee satisfaction, engagement, development, leadership behavior and topics such as work-life balance. The results are analyzed to identify strengths and areas for improvement and to further develop specific targets and actions; in addition, the surveys form an important part of the review of the double materiality assessment.

## Employee Characteristics

The Nemetschek Group discloses information on the key characteristics of its employees for the 2025 fiscal year.

### CHARACTERISTICS OF UNDERTAKING'S EMPLOYEES - NUMBER OF EMPLOYEES BY GENDER\*

	2025	2024
Headcount		
Gender		
Male	2,708	2,619
Female	1,417	1,363
Other	1	3
Undisclosed	3	4
<b>Total employees</b>	<b>4,129</b>	<b>3,989</b>

\* Gender as specified by employees themselves. Employees who do not specify their gender are reported under “Undisclosed”.

### CHARACTERISTICS OF UNDERTAKING'S EMPLOYEES - NUMBER OF EMPLOYEES BY GEOGRAPHICAL AREA\*

	2025	2024
Headcount		
Country		
Germany	996	991
Hungary	455	408
USA	1,114	1,095
<b>Total</b>	<b>2,565</b>	<b>2,494</b>

\* Presentation of the number of employees for countries in which the Nemetschek Group has 50 or more employees representing at least 10% of the Nemetschek Group's total number of employees. Employees are assigned to the country specified as the place of work in their employment contract.

### CHARACTERISTICS OF UNDERTAKING'S EMPLOYEES - INFORMATION ABOUT EMPLOYEES BY TYPE OF CONTRACT AND GENDER\*

	Male		Female		Other		Undisclosed		Total employees	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
Headcount										
Number of employees	2,708	2,619	1,417	1,363	1	3	3	4	4,129	3,989
Number of permanent employees	2,659	2,566	1,397	1,331	1	3	3	4	4,060	3,904
Number of temporary employees	49	53	19	31	0	0	0	0	68	84
Number of employees without guaranteed working hours	0	0	1	1	0	0	0	0	1	1

\* Gender as specified by employees themselves. Employees who do not specify their gender are reported under “Undisclosed”.

The total number of employees who left the Nemetschek Group in the 2025 reporting year was 586 (previous year: 545), corresponding to an employee turnover rate of 14.2% (previous year: 13.7%). The turnover rate is calculated by comparing the total number of employees who left the company voluntarily or because of dismissal, retirement or death to the total number of employees as at 31 December 2025.

#### Methodology & Assumptions:

All key figures relevant for reporting were collected by the HR managers within the Nemetschek Group using a central template and submitted to the Group function People/Human Resources. The data were then validated and consolidated at Group level, with all reported figures and ratios calculated at Group level but not disclosed at brand level. Data collection, consolidation and validation follow the four-eyes principle to ensure completeness and accuracy, and this process applies to all disclosures presented.

The total number of employees differs by definition from the total number of employees reported in the consolidated financial statements, as the sustainability statement counts all persons who, under national law or its application, are in an employment relationship with the Nemetschek Group. This includes employees in inactive employment relationships such as parental leave, unpaid leave, partial retirement or illness. In addition, temporary and non-standard forms of employment are included, in particular mini-jobs, working students and employees with zero-hour contracts or no guaranteed working hours. In the sustainability statement, employees are reported on a headcount basis, and all data points for the reporting year are collected and reported as at the reference date of 31 December 2025.

The majority of Nemetschek Group employees are in permanent employment relationships. The proportion of fixed-term contracts is generally low, as the Nemetschek Group aims to retain employees in the long term. Fixed-term contracts are usually concluded in connection with training contracts, working student and internship contracts or cover for parental leave, illness or other long-term absences.

### Collective Bargaining Coverage and Social Dialogue

A total of 20.6% of employees in the EEA are covered by collective bargaining agreements, and all employees in the EEA are covered by worker representation. The SE works council agreement applies to Nemetschek SE, its subsidiaries based in an EU Member State or EEA contracting state, and the establishments of Nemetschek SE or its subsidiaries located in a Member State.

#### Methodology & Assumptions:

For the calculation of these metrics, all persons who are considered employed at year-end are included. A person is deemed to be covered by worker representation if their employment contract is with Nemetschek SE or a subsidiary located in a country where either the SE works council or a competent local works council exists. A person is deemed to be covered by a collective bargaining agreement if the employment contract stipulates coverage by such an agreement. If an employee's status (i. e., coverage by worker representation or collective agreement) changes during the reporting period, the status as at the reporting date is decisive.

### Diversity

The gender distribution at first management level and the age distribution within the company's own workforce for fiscal year 2025 are as shown below. The first management level comprises all Nemetschek SE managers with budget and personnel responsibility who report directly to the members of the Executive Board. As of 31 December 2025, the first management level consisted of 13 people (previous year: 14), of whom 4 were women (previous year: 4), resulting in a current share of women at the first management level of 30.8% (previous year: 28.6%).

#### GENDER DISTRIBUTION AT TOP MANAGEMENT LEVEL\*

	Number of managers		Share at top management level (%)	
	2025	2024	2025	2024
Headcount				
<b>Gender</b>				
Male	9	10	69.2%	71.4%
Female	4	4	30.8%	28.6%
Other	0	0	0%	0%
Undisclosed	0	0	0%	0%

\* Gender as specified by employees themselves. Employees who do not specify their gender are reported under "Undisclosed".

## DISTRIBUTION OF EMPLOYEES BY AGE GROUP

	Number of employees		Share of the total number of employees (%)	
	2025	2024	2025	2024
Headcount				
<b>Age group</b>				
Under 30 years old	521	598	12.6%	15%
30–50 years old	2,735	2,567	66.3%	64.4%
Over 50 years old	873	824	21.1%	20.7%

\* Employees are classified into the age group to which they belong as of the reporting date.

### Health and Safety Metrics

The Nemetschek Group promotes safe and healthy working conditions by complying with statutory occupational health and safety regulations and by providing individual corporate health offerings. As an international software group mainly operating in office and remote environments, the Nemetschek Group is not exposed to an elevated risk profile regarding work-related accidents, and therefore, at present, no employees – whether direct or non-employee workers – are covered by a Group-wide health and safety management system based on legal requirements or recognized standards or guidelines. Both the number of fatalities among its own workforce due to work-related injuries or illnesses and the number of fatalities among other workers operating at the company's sites due to work-related injuries or illnesses is zero. The number of recordable work-related accidents among employees is 10. The resulting rate of recordable work-related accidents is 1.2 accidents per million hours worked.

#### Methodology & Assumptions:

For the calculation of the accident rate, the contractually agreed weekly working hours per employed person as at 31 December 2025 are taken into account and extrapolated on an annual basis. All accidents reported by employees to the competent bodies within the respective subsidiaries are recorded, noting that the responsible reporting offices differ depending on the subsidiary.

### Adequate Wages and Remuneration Metrics

All employees receive adequate remuneration that is at least equal to the statutory minimum wage or a country-specific benchmark. The gender pay gap within the Nemetschek Group is 19.6%. The ratio of the annual total remuneration of the highest-paid individual to the median annual total remuneration of all employees is 242.9 times the median remuneration. This ratio in the reporting year is significantly influenced by cumulative inflows from long-term remuneration components (including vested LTI compensation and exercises of SARs), which result in above-average individual values for the highest-paid person included in the numerator.

#### Methodology & Assumptions:

Country-specific benchmarks for assessing the appropriateness of remuneration in line with ESRS requirements were globally provided to the Nemetschek Group's HR managers for the respective countries and used as a reference basis. On this basis, the appropriateness of remuneration for all employees was reviewed individually using their remuneration as at the reporting date.

The remuneration metrics are reported in deviation from the ESRS requirements. Instead of actual salary data, contractual data are used as the basis for calculating the gender pay gap and the annual total remuneration ratio. The fixed and variable contractual components are taken into account as they were available in the HR system as of December 31, 2025. Where no bonus is stipulated in the employment contract but is governed by a works agreement, the actual bonus payments made are included in the annual remuneration. Likewise, for Stock Appreciation Rights (SARs) and performance-based LTI remuneration, all payouts actually made in the fiscal year are included in the reporting. For employees without contractually agreed guaranteed working hours, the actual hours worked serve as the calculation basis, and the corresponding paid remuneration is treated as actual remuneration and included in the reporting. All metrics have been converted into euros using the exchange rate at the reporting date. Benefits in kind are not included in the calculation of annual total remuneration, as they are granted equally to all employees regardless of remuneration level and therefore do not affect differences between genders or other comparison groups.

### Incidents, Complaints and Severe Human Rights Impacts

During the reporting period, 6 reports (previous year: 9) regarding potential cases of discrimination were received and processed through the Nemetschek Group's reporting channels. The definition of "discrimination" used in this context also includes harassment. In total, 16 reports or complaints (previous year: 19) were submitted through the reporting channels established for the Nemetschek Group's workforce. The Nemetschek Group is not aware of any reports or complaints submitted during the reporting period to national OECD contact points for multinational enterprises. Furthermore, no (severe) human rights violations related to the Group's own workforce, customers, or end-users were reported to the Nemetschek Group during the reporting period. Likewise, the Nemetschek Group is not aware of any fines, penalties, or compensation payments to be made or reimbursed in connection with incidents of discrimination or harassment, or with severe human rights violations concerning its own workforce, customers, or end-users.

#### *Methodology & Assumptions:*

In addition to the existing reporting channels, such as the Group-wide whistleblowing system or the globally accessible compliance email address, periodic inquiries on relevant metrics – for example regarding cases of discrimination, employee complaints, or training figures – were sent to the global compliance network as part of the periodic compliance reporting process for the sustainability statement for fiscal year 2025. The information received was consolidated at Group level and verified and validated in cooperation with other Group functions, including People/Human Resources.

### Customers and End-Users

#### Impact, Risk and Opportunity Management – Customers and End-Users

S4-1 // S4-2 // S4-3 // S4-4 // S4-5

#### Strategies related to customers and end-users

The Nemetschek Group's business model is based on a combined segment and brand set-up that enables the management of global processes at Group level while allowing for tailored responses to market developments and specific customer requirements. Customer and end-user engagement takes place at brand level, allowing each brand to adapt its approach to its specific market and target group. Strategic account management is responsible for interaction and collaboration with larger, multinational and multidisciplinary customers and end-users and continuously strengthens these relationships, ensuring that large, internationally active customer groups receive even more targeted and individual support. Given the particular importance of brand-level individuality for the Nemetschek Group, no Group-wide concepts or measures for customers and end-users within the meaning of ESRS 2, going beyond the Group's existing, predominantly segment- and brand-specific initiatives, were adopted in the current reporting period. The Nemetschek Group continuously develops its product solutions so that they comprehensively support the Group's sustainability concepts, with existing concepts and actions primarily addressing the sustainability-related impacts "Efficiency through Software", "Accountability through Software", "OPEN BIM", "Student Licenses" and "Creativity through Software".

The Nemetschek Group's human rights commitments relevant to customers and end-users are aligned with the Group's existing compliance and due diligence processes and are described in detail in chapters [<< 2.1 General Disclosures >>](#) and [<< 2.3 Social Information >>](#). These chapters also cover the processes and mechanisms used to monitor adherence to the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work and the OECD Guidelines for Multinational Enterprises.

### **Processes for engaging with customers and end-users about impacts**

The perspective of customers and end-users was reflected in the identification and assessment of actual and potential positive and/or negative impacts as part of the double materiality assessment by involving internal and external stakeholders, in particular through engagement with industry and trade associations. Most Nemetschek Group brands regularly conduct customer surveys and customer satisfaction assessments (Customer Satisfaction Score, CSAT) and maintain permanent customer advisory boards that contribute to product development and overall business operations. The Nemetschek Group also collaborates with industry representatives, including professional associations and interest groups, to gain insights into best practices and emerging trends, ensuring that the Group's strategic direction remains aligned with customer and end-user interests and industry standards. Customer satisfaction assessments are generally based on direct feedback and help to identify positive and/or negative impacts on customers and end-users, whose views are also integrated into product development processes to keep solutions highly user-friendly and accessible and aligned with the needs of different user groups.

Nemetschek SE and the brands maintain ongoing dialogue with customers and end-users, or their legitimate representatives, who are affected by actual and potential positive and/or negative impacts, either directly or through credible intermediaries with insight into their situation, via direct discussions (surveys, interviews) and/or through cooperation with industry and trade associations. Direct contact with customers and end-users is primarily managed by the Nemetschek Group's brands. The engagement phases in which customers and end-users are generally involved essentially include:

### **Phases of engagement**

- » Pre-development phase: Engagement takes place during the planning phase of new products or services and enables the Nemetschek Group to gather initial insights and expectations of customers and end-users.
- » Development phase: The Nemetschek Group involves users in user tests and feedback sessions in order to improve product features and user-friendliness.
- » Post-launch phase: After the launch of a product or service, the Nemetschek Group continues to collect feedback in order to assess performance and identify opportunities for improvement.

### **Type of involvement**

- » Surveys: The respective brands regularly conduct surveys in order to collect quantitative data on user satisfaction and needs.
- » Focus groups: Organized discussions with selected customers provide qualitative insights and enable a deeper understanding of the user experience.
- » Interviews: One-to-one interviews enable personal feedback and in-depth discussions on specific concerns or suggestions.
- » Workshops and webinars: The Nemetschek Group organizes workshops and webinars with industry representatives and stakeholders in order to jointly address user concerns and develop solutions.
- » Service hotlines and feedback channels: Via service hotlines as well as various feedback channels, including online platforms such as websites and social media channels, customers receive support and can submit feedback.

### Frequency of involvement

- » The brands regularly conduct customer surveys, focus group discussions, interviews and workshops in order to determine customer satisfaction as well as new trends.
- » The brands maintain open feedback and communication channels (see “Feedback channels”) through which customers can provide their feedback at any time.

Operational responsibility for the close involvement of customers and end-users in product development lies at brand level. Within the brands, this is the responsibility of the Chief Technology Officer or the Chief Product Officer. The brand heads are in close contact with the segment heads, who, together with the Executive Board, define the strategic orientation as well as the priority topics and the corporate objectives in the overarching strategy plan of the Group. As part of the annual planning process, the segment heads, together with the brands, prepare a roadmap that includes strategic product development as well as individual actions to achieve the Group’s growth strategy.

The Nemetschek Group assesses the effectiveness of interaction with customers and end-users in a decentralized manner, directly within the brands and business units. This approach makes it possible to tailor the interaction processes specifically to the particular needs and dynamics of each brand and the respective end-customer or user groups. Effectiveness is evaluated using various methods, such as analyses of customer satisfaction, monitoring of feedback channels, and assessment of the effects of engagement on decision-making processes and operating results. Where appropriate, agreements, decisions or changes arising from this engagement are documented and integrated into the operating strategy of the respective brand or business unit.

### Process to remediate negative impacts and channels for customers and end-users to raise concerns

As part of the revision of the double materiality assessment in the 2025 fiscal year, no material negative impacts on customers and end-users were identified. The general approach and the procedures for determining actions as well as for implementing or participating in any necessary remedial actions are integrated at Group level into the existing risk and opportunity management system, which also includes impacts. The process comprises the prompt forwarding of relevant information by the GPOs, the review and assessment by the risk management function, the derivation of actions and consideration in the Risk Committee. The derivation of necessary and appropriate actions lies within the area of responsibility of the respective GPOs or the segment heads. In regular review meetings between the segment heads, the brands and the Executive Board, existing actions are discussed and adjusted, or new actions are initiated. At brand level, concerns and needs of customers and end-users that are associated with any negative impacts are addressed through the existing complaints mechanisms, with the objective of providing rapid, transparent and effective remediation. The assessment of the effectiveness

of any remedial actions lies within the area of responsibility of the individual brands.

Through its customer service function in each brand, the Nemetschek Group provides its customers and end-users with specific channels through which they can direct their concerns, needs or requirements directly to the respective brand. The respective customer service function is generally established by the brands themselves and is not organized through external partners. Customers and end-users can contact the brands of the Nemetschek Group directly via individual channels, such as the website, social media channels, e mail and telephone hotline. The Nemetschek Group’s customer service and support processes are certified in accordance with ISO/IEC 27001. The only exception is the subsidiary Firmus AI, Inc., acquired by Bluebeam, Inc. in September 2025. In addition, at Group level, the Nemetschek Group’s global whistleblower system is available to customers and end-users for complaints; further information on the whistleblower system can be found in chapter 2.4 Governance Information [« Corruption and Bribery as well as Protection of Whistleblowers »»](#).

The Nemetschek Group strives to continuously develop its software solutions further in line with the needs of its customers and end-users and thereby to consistently create innovative solutions that offer particular added value for customers and end-users. Through the segment and brand approach, the Nemetschek Group provides the respective customer groups with various channels through which they can communicate their needs in order to align strategic product development with the Nemetschek Group’s long-term strategy.

The processes for handling and following up on incoming notifications via the specific channels are managed at brand level in order to support customers and end-users as closely as possible with regard to their individual needs. The segment and brand approach helps to promote proximity to customers and thereby to ensure the effectiveness of existing channels and complaint mechanisms. Through individual customer service, close customer support as well as actions to measure customer satisfaction, the Nemetschek Group aims to ensure that customers and end-users are aware of and trust the structures and procedures through which they can communicate or have their concerns or needs reviewed. The Group-wide whistleblower system, through which customers and end-users can address compliance-related complaints to the Nemetschek Group, also anonymously upon request, has structures and procedures in place to protect the identity of the persons concerned and to protect them against retaliation.

### **Actions and approaches related to customers and end-users**

Since the Nemetschek Group has not to date identified any material negative impacts of its business activities on customers and end-users, no (remedial) actions have so far been taken, nor are any (remedial) actions planned or underway, to prevent, mitigate or remediate such impacts. Nevertheless, it is and remains the Nemetschek Group's ambition to consistently make innovative and value-creating products available to its customers and end-users. Remedial actions that are directly related to product-related concerns are provided or enabled via brand-specific customer service. Depending on the individual case, such actions may, for example, include short-term customer support or the provision of software updates to remedy technical shortcomings.

The Nemetschek Group's business activities and initiatives make a positive contribution to promoting efficiency and transparency through digital workflows and open standards such as OPEN BIM. In addition, the Group's innovative software solutions strengthen the creativity of customers and end-users. With free student licenses, the Nemetschek Group also promotes early access to modern technology and the digital expertise of future professionals. Social added value arises from broad participation and collaborative cooperation in construction and infrastructure projects as well as from the promotion of social inclusion and equal opportunities for potential customers and end-users. The Nemetschek Group captures and assesses the effectiveness of actions and initiatives with regard to achieving intended outcomes for customers and end-users through close customer dialogue, intensive customer support, regular customer surveys and customer satisfaction assessments. The results of these surveys are systematically analyzed and fed into the further development of the product portfolio and into the processes for maintaining and continuously increasing customer satisfaction.

Since the Nemetschek Group has so far not identified any specific material negative impacts on customers and end-users, no corresponding approaches or actions related to product design, marketing or sales have been implemented to date, nor have such actions been identified as necessary in relation to the industry and collaboration with other relevant parties. In the event of negative material impacts, the procedures described above for implementing or enabling remedial actions at Group and brand level are implemented. The Nemetschek Group strives to ensure that these are always available and effective for customers and end-users. As no material risks and opportunities in the area of ESRS S4 (Consumers and End-Users) were identified in the context of the double materiality assessment, no actions have therefore been directly planned or taken in this regard. The effectiveness of corresponding actions is therefore, by its very nature, not tracked.

Through regular review meetings between the segment heads, the brands and the Executive Board, the Nemetschek Group aims to take appropriate actions at an early stage in order to avoid its own business practices, including marketing, sales and data use, having or contributing to material negative impacts on customers and end-users. In addition, the integration of user feedback into product development is intended to ensure that customer needs are adequately taken into account and negative impacts on customers and end-users are avoided. No specific human or financial resources have been allocated to the management of material impacts in the area of ESRS S4 (Consumers and End-Users).

## 2.4 Governance Information

### Business Conduct

G1-1 // G1-2 // G1-3 // G1-4 // G1-6

The Nemetschek Group reports, in its sustainability statement, relevant disclosures for material sustainability matters in the area of governance, including material information on corporate culture, management of relationships with suppliers (including payment practices), corruption and bribery, and the protection of whistleblowers. For the entity-specific topic of cyber and information security, additional material information and relevant metrics are reported to assess performance and effectiveness with regard to information security.

### Corporate Culture

Good corporate governance and taking responsibility for its own workforce, society and the environment are of great importance to the Nemetschek Group. The Nemetschek Group aims to be a trustworthy, reliable and honest partner for its customers, business partners, employees and the wider public. Each employee and each member of management shares responsibility for ensuring that the Nemetschek Group consistently meets its legal and societal responsibility worldwide. The Code of Conduct, approved by the Executive Board of Nemetschek SE and communicated internally, defines Group-wide standards of conduct and serves as a values compass across the Group. The responsibility to identify, investigate and put an end to unethical, inappropriate or illegal behavior is firmly embedded in the Nemetschek Group's corporate culture. In addition to open dialogue and robust exchange across all organizational boundaries, the Nemetschek Group has implemented two policies – the “People Letter of Commitment” and the Code of Conduct – with a view to leveraging the essential positive opportunity to strengthen corporate policy and to foster the corporate culture. Detailed information on both policies can be found in chapter [<< 2.3 Social Information >>](#).

The Nemetschek Group can look back on a long tradition of successful operations through its individual brands and software solutions, coupled with distinctive processes and practices. Strengthening a global corporate culture provides the Nemetschek Group with an opportunity to continuously adapt historically evolved structures and to unite different regional and brand-specific perspectives. By harmonizing business processes – at the core of the Group-wide Business Enablement initiative – and by strengthening cross-group collaboration, the Group's transformation is being consistently advanced in line with its strategic direction, and sustainable innovation is optimally fostered. On this basis, a globally harmonized, value-based culture is emerging that promotes trust, integrity and accountability.

The Group-wide Business Enablement initiative aims to enhance operational excellence through organizational efficiency and effectiveness as well as harmonized processes, and to lay a robust foundation for future profitable business growth. The initia-

tive is firmly embedded in the Group's strategic plan, which sets out the guiding framework for corporate development, thereby attaching particular importance to the development, promotion and evaluation of the corporate culture.

Through Group-wide communication and exchange formats such as town hall events and leadership dialogues, as well as the clear communication of shared values, visions, and the Group-wide Code of Conduct across all locations, the corporate culture is to be strengthened. The Board letter to all employees of the Nemetschek Group communicates key rules of conduct within the Group. Further communication takes place between manager and employee in collaboration with People/Human Resources. The Group-wide harmonization of processes, systems and operational functions, the expansion of cross-brand development centers, and the exchange of best practices also contribute to further promoting Group-wide collaboration within the Nemetschek Group. The actions to strengthen the corporate culture cover all activities and regions of the Group. The scope for all actions is its own entire workforce. Upstream and downstream processes in the value chain are not subject to these actions. Implementation of the actions is ongoing. The effectiveness of the policies and actions in relation to the material sustainability-related opportunity “Corporate Culture” is currently being systematically tracked through employee surveys; see chapter [<< 2.3 Social Information >>](#).

The key aspects of developing, promoting, and evaluating corporate culture include:

#### Development of corporate culture

- » Harmonization: Establishing uniform standards across the group and promoting cross-brand cooperation
- » Leadership culture: Promoting a leadership culture in which supervisors act as positive role models and take responsibility for developing the corporate culture
- » Professional development: Systematic development of a training concept that addresses individual learning needs and promotes future-oriented skills in a sustainable manner

#### Promotion of corporate culture

- » Communication formats: Strengthening Group-wide communication formats to promote social dialogue and cross-group knowledge exchange
- » Global employee surveys: Conducting global employee surveys to continuously and proactively incorporate employee perspectives into corporate decision-making processes
- » “Speak-up culture”: Use of confidential reporting channels and opportunities for active participation in hybrid town hall/discussion formats

### Assessment of corporate culture

- » Feedback formats: Implementation of regular feedback meetings between employees and managers, as well as employee surveys, as a basis for measuring and increasing employee satisfaction
- » Recognition: Appreciation of individual successes to sustainably promote motivation and commitment within the workforce

Strategies relating to corporate policy and corporate culture that address concerns about illegal conduct or conduct that violates the code of conduct or similar internal rules, the fight against corruption or bribery, and the protection of whistleblowers are described in chapter 2.4 Governance Information << [Corruption and Bribery as well as Protection of Whistleblowers](#) >>.

### Corruption and Bribery as well as Protection of Whistleblowers

#### Prevention and detection of corruption and bribery

The Nemetschek Group is fully committed to fair competition and strictly rejects any form of corruption and bribery. This stance is based on the conviction that long-term business success can only be achieved through lawful and responsible conduct, and that these efforts also have a positive impact on stakeholder satisfaction. An open corporate culture and an established Compliance Management System (CMS) form the foundation and the ambition of the Group's Anti-Corruption Policy. These principles are communicated Group-wide through "Tone from the Top"-actions, such as the regularly issued Board letter. The Board letter, as well as the Group-wide Code of Conduct, is published in German and English on the Nemetschek Group intranet and website. The Code of Conduct is binding on all employees – regardless of their position within the Group.

In addition, the Nemetschek Group has a Group-wide Anti-Corruption Policy that is aligned with international anti-corruption regulations. This policy contains detailed rules and requirements for employees and thereby further specifies the Group-wide Code of Conduct. Complementing this, there are supporting documents for specific processes and situations – for example, gifts and hospitality scenarios or the planning of Group events. The Anti-Corruption Policy was adopted by Corporate Legal & Compliance, approved and released by the Executive Board of the Nemetschek Group, and communicated and rolled out globally across all business units.

Group-wide policies, including the Anti-Corruption Policy, have a particular preventive effect. They help ensure employee compliance with compliance requirements in key areas such as the prevention and detection of corruption and bribery. In doing so, they protect both employees and the undertaking and contribute to sustainable corporate development. The communication and implementation of Group-wide policies follow a standardized process to ensure that all relevant stakeholders in the local entities receive the policies and are appropriately informed about their content.

The Group function Legal & Compliance ensures that every compliance policy is supported at Executive Board level ("Tone from the Top") and that a formally documented resolution of the body is obtained. Corporate Legal & Compliance then coordinates the communication of policies such as the Group-wide Anti-Corruption Policy via the intranet and by e-mail. To ensure that the policies are communicated and implemented in all relevant local entities, Corporate Legal & Compliance forwards them to all managing directors of the subsidiaries and leverages the global compliance network, which consists of designated compliance coordinators responsible for each brand within the Nemetschek Group. The compliance coordinators are responsible for obtaining internal approvals at brand level and securing the support of local management for the respective policies ("Tone from the Top"). The compliance coordinators then communicate the policy content to all employees and provide appropriate training.

As a global software provider, the Nemetschek Group naturally interacts with a wide range of business partners across its upstream and downstream value chain. To minimize the associated legal, financial and reputational risks that may, for example, arise from allegations of corruption or bribery, the Nemetschek Group has developed a risk-based approach for compliant and diligent engagement with business partners. This approach comprises various risk-mitigation actions from which employees may select according to the level of risk exposure. These include the Supplier Code of Conduct, which defines the Nemetschek Group's expectations of third parties, as well as guidance for employees on how business partners with elevated risk are to be examined and evaluated through a due diligence assessment. Depending on the business partner's risk exposure, the due diligence assessment can be performed with different levels of detail. To this end, employees are provided with several options for action.

The Nemetschek Group has implemented a standardized internal investigation process that covers all types of compliance violations, including actual or suspected cases of corruption and bribery. This process comprises the investigation and management of compliance violations as well as the derivation and implementation of remedial actions. The process always follows the fundamental principles of the four eyes principle and confidentiality.

To prevent bribery and corruption from the outset, the Nemetschek Group has introduced a set of actions and procedures that sharpen and strengthen Group-wide awareness of the associated risks. Employees regularly receive guidance, instructions and practical support to help them appropriately address corruption and bribery risks in their day-to-day work. To this end, Corporate Legal & Compliance uses various communication channels, such as intranet publications, emails, and mandatory compliance training. This training includes practice-oriented scenarios in which employees learn how to act in a compliant manner when faced with corruption or bribery risks.

A central component of the prevention portfolio that the Nemetschek Group maintains to prevent violations of anti-corruption and anti-bribery laws is the mandatory, Group-wide compliance training offered in various formats. The training fosters a corporate culture in which all employees are sensitized to potential compliance issues. The Nemetschek Group uses a modern compliance training tool to disseminate knowledge on anti-corruption and anti-bribery efficiently and sustainably across the Group. The e-learning has been rolled out in all subsidiaries of the Nemetschek Group and is mandatory for its own entire workforce, including management. The training must be completed at the start of the employment relationship and, depending on the subsidiary, on a recurring basis – predominantly at least every two years. The course includes both theoretical content and practical examples in the field of anti-corruption and anti-bribery. In addition, Corporate Legal & Compliance regularly offers further training for the compliance coordinators, who act as local multipliers within their brands (“train-the-trainer” principle).

Corruption and bribery pose not only a significant threat to the Nemetschek Group’s assets and economic success, but in extreme cases may even endanger its existence. The Nemetschek Group therefore applies its implemented anti-corruption and anti-bribery actions Group-wide and makes them mandatory for its own entire workforce in order to create the broadest possible awareness of these risks. All (communication-) actions that form part of the Group-wide Anti-Corruption Policy and serve the mitigation of corruption risks are carried out on an ongoing basis.

Actual or suspected violations of applicable laws including anti-corruption and anti-bribery laws as well as violations of internal standards or other regulations are regularly identified, reviewed and assessed through risk analyses and audits conducted by Corporate Legal & Compliance, the Risk Management function and Internal Audit. The enterprise risk analysis led by the Risk Management function includes, among other things, company- or business-related risks. The compliance and human rights risk analyses conducted by Corporate Legal & Compliance are designed to identify, assess and address specific risk areas, for example, money-laundering or antitrust risks in the area of compliance, as well as forced or child labor, anti-corruption, and human-rights topics in the area of human rights. The assessment is based on industry-standard parameters such as likelihood of occurrence and potential severity of harm. These analyses serve, among other purposes, to identify grievances and weaknesses in the areas mentioned and are complemented by audits performed by the Group function Internal Audit. In addition, the Group-wide whistleblowing system serves as a further mechanism for the detection of bribery and corruption risks.

Corruption and bribery constitute an inherent risk for the Nemetschek Group. The Nemetschek Group therefore applies its implemented anti-corruption and anti-bribery actions Group-wide and equally to its own entire workforce in order to create the broadest possible awareness of these risks. The Nemetschek Group is aware that functions with interfaces to external business partners, such as procurement and sales departments as well as the Executive Board, are particularly exposed to heightened risk scenarios related to corruption and bribery. The Executive Board maintains a regular dialogue with the Group function Legal & Compliance to ensure that the Nemetschek Group’s Compliance Management System (CMS) continuously meets evolving external and internal regulatory requirements. To this end, the Executive Board supports the establishment, maintenance and further development of existing and new compliance actions. These include establishing and upholding a “Tone from the Top” culture and leading by example with respect to compliance commitments and trainings (“walk the talk”). Members of the Executive Board therefore participate in the same anti-corruption trainings as other employees. In light of their particularly exposed position in corruption and bribery scenarios, members of the Executive Board as well as members of the Supervisory Board receive supplementary training materials from Corporate Legal & Compliance that highlight risks and set out appropriate solutions and behaviors in critical scenarios.

Through the established whistleblowing channels of the Nemetschek Group, no indications or complaints regarding violations of anti-corruption or anti-bribery laws were reported in the current reporting period. In addition, the Nemetschek Group is not aware, in the current reporting period, of any ongoing proceedings, resulting convictions, or fines due to violations of anti-corruption or anti-bribery laws in connection with the subsidiaries of the Nemetschek Group.

In the reporting year 2025, a total of 3,892 employees across the Group (previous year: 3,846) were recorded as having completed the compliance training, corresponding to 89.6% (previous year: 86.2%). The Metrics also include trained employees who left the Nemetschek Group within the brand-specific training cycle. Data collection, consolidation, and validation follow the approach described in chapter 2.3 Social Information [<< Incidents, Complaints and Severe Human Rights Impacts >>](#).

### Protection of whistleblowers

The Nemetschek Group demands and promotes an open “speak-up culture”, under which employees are encouraged to report behaviors that may contravene the Code of Conduct or other internal or external regulations. Through a modern whistleblowing system, reports may be submitted – if desired – anonymously by employees as well as external parties. This digital system serves as the whistleblowing system for all subsidiaries of the Nemetschek Group and places particular emphasis on the protection of whistleblowers, the protection of the identities of the persons involved, and data security. The whistleblowing system is available in German, English, and Hungarian.

In addition to the digital whistleblowing system, employees may also contact their direct supervisors, the responsible Human Resources department, or the local or Group-wide Legal & Compliance function. All incoming reports are first reviewed for plausibility under the highest level of confidentiality; where necessary, further investigative actions and follow-up steps are initiated. If required in individual cases, other locations/functions of the company or external advisors are involved. The Group Legal & Compliance function serves as an independent internal reporting channel, regularly reviews the effectiveness of the whistleblowing process, and adjusts it as needed. The detection, investigation, and cessation of unethical, inappropriate, and unlawful conduct is a core principle of the Nemetschek Group and is firmly embedded in the corporate culture. This commitment is reflected in documents and policies that are accessible externally as well as available internally and is communicated on a regular basis, for example via e-mails, intranet postings, and Executive Board publications.

To process the information submitted through the Nemetschek Group’s whistleblowing channels described above (for example, indications concerning alleged corruption or bribery), a policy in the form of a standardized process has been developed. This process is aligned with the legal requirements of Directive (EU) 2019/1937 as well as the nationally applicable transposition laws and, *inter alia*, ensures compliance with the statutory time limits. The standardized process covers not only the handling of reports and the communication following whistleblowing submissions, but also the investigative and remediation actions to be taken after receipt of a report. The Nemetschek Group’s Group Legal & Compliance function processes and assesses whistleblowing reports independently of instructions and objectively on the basis of a standardized procedure in order to protect the rights of all parties involved, particularly those of the reporting person. The policy for the protection of whistleblowers and for handling reports is documented both in the Group-wide Code of Conduct and in the Group-wide published “Process Description for the Whistleblowing System”. In the area of “Protection of Whistleblowers”, it covers the positive impact “Speak-Up Culture & Whistleblowing”.

Nemetschek SE and its EU-based subsidiaries are subject to Directive (EU) 2019/1937 and the nationally applicable transposition laws. To ensure that reporting persons feel safe when submitting reports, the Nemetschek Group has established a set of safeguards. These include assurances – set out, for example, in the Code of Conduct – that “no employee will suffer any detriment as a result of making a report.” This message is continuously disseminated through additional communication formats such as flyers and internal guidelines and policies, which are available to all employees at any time on the intranet. Reporting persons who are not employees can find the necessary information at any time on the Nemetschek Group website, including an FAQ page that reiterates that even reports later found to be unfounded – provided they were not made intentionally – will not have negative consequences for the reporting person. All implementation and communication actions provided for in the process are implemented Group-wide on an ongoing basis.

In addition to the communication actions, the Nemetschek Group has implemented (technical) safeguards within the whistleblowing tool. Reporting persons can, for example, submit matters anonymously. Disclosure of one’s identity – or of information that could lead to the identification of the reporting person – is not required, neither for submitting the report nor for subsequent communications during its handling. Should a reporting person nevertheless voluntarily decide to disclose their identity, such information will be shared only where this is genuinely necessary (for example, in administrative or judicial proceedings) or when the reporting person agrees. The Nemetschek Group’s Group Legal & Compliance function processes and assesses whistleblowing reports independently and objectively on the basis of a standardized procedure in order to protect the rights of all parties involved – particularly those of the reporting person. This is reflected in an internal reporting procedure to the supervisory bodies, which presents the relevant facts as a basis for decision-making while safeguarding, to the greatest extent possible, the personal rights and data protection rights of the reporting person and other parties involved.

Specific procedures to avoid conflicts of interest have been defined for cases in which members of the Executive Board or Corporate Legal & Compliance themselves are the subject of reports. In such a scenario, alternative responsibilities and reporting lines for handling these reports apply, as set out and communicated in a Process Description. The results of internal investigations are reported to the Executive Board and the Supervisory Board as part of the quarterly reporting, in a summarized and abstracted form. In doing so, the statutory requirements regarding the confidentiality of the identity of whistleblowers as well as applicable data protection provisions are duly observed. In addition to periodic reporting, ad hoc reporting is carried out on a case-by-case basis where required.

An effectiveness review of the described policies and actions to prevent, detect and combat corruption and bribery, as well as to protect whistleblowers, is conducted independently of specific events through audits performed by Internal Audit. Corporate Legal & Compliance regularly collects information that provides a sound overview of the Group-wide risk exposure in the areas of corruption, bribery and protection of whistleblowers. However, dedicated reviews that would allow robust conclusions to be drawn regarding the effectiveness of the policies and actions are currently not being conducted.

### **Management of Relationships with Suppliers, including Payment Practices**

As an international Group, the Nemetschek Group maintains relationships with numerous suppliers and business partners that provide the Group with goods and services. The careful selection of these partners is a key factor in the Nemetschek Group's profitable growth and reputation. Policies and principles governing the selection of suppliers and business partners, the conduct of business and the procurement of goods and services, as well as risk management, help strengthen the Nemetschek Group's negotiating position and reduce financial, ethical, and reputational risks.

The Nemetschek Group's Group Procurement Policy provides a framework for conducting procurement actions and for promoting proven, harmonized practices in procurement, including purchasing and payment practices. It applies worldwide to all employees who are responsible for any type of procurement or who are involved in procurement and purchasing processes. The Group Procurement Policy was adopted by the Head of Global Procurement and reviewed and approved by the Executive Board of Nemetschek SE. The Group Procurement Policy establishes a payment term of 30 days, thereby helping to prevent late payments to suppliers and business partners. Longer payment terms may be agreed on a case-by-case basis with partners that have larger procurement volumes or Group-wide framework agreements.

The principles governing cooperation with suppliers and business partners are set out in the Nemetschek Group Supplier Code of Conduct. The Nemetschek Group expects its suppliers and business partners, as well as their employees, to always act responsibly and to fully comply, in all their activities, with the applicable laws, rules and regulations of the countries in which they operate. In addition, adherence to the fundamental principles embedded in the Code, as well as to the principles of the UN Global Compact (UNGC) and the International Labor Organization (ILO), is required. The Supplier Code of Conduct stipulates that the Nemetschek Group is a fair and responsible market participant that honors its contractual obligations to its suppliers and business partners. The Code, which is communicated by the Executive Board of Nemetschek SE by way of a Board Letter, applies worldwide to all suppliers and business partners of the Nemetschek Group and to their employees. The managing directors of the individual subsidiaries are responsible for compliance with the Group Procurement Policy and the Supplier Code of Conduct. Both policies cover the positive impact "Supplier Payment Practices."

As an international software company, the Nemetschek Group places great importance on sustainable and responsible relationships with its suppliers. The Group approach considers both risks in the value chain and potential impacts on sustainability matters. As part of Business Partner due diligence, the Nemetschek Group pays particular attention, especially from an anti-corruption perspective – to the careful selection of its business partners. In the strategic procurement process, depending on the type of goods and services and where appropriate and feasible, environmental criteria are considered, such as the type of packaging, energy consumption, and options for recycling (including recyclability). These actions actively contribute to reducing indirect environmental impacts.

To increase transparency and efficiency in the value chain, the Nemetschek Group began introducing a cloud-based procurement platform in fiscal year 2025. The global platform is intended to help identify risks in supplier management at an early stage, effectively support the implementation of the Group Procurement Policy and regulatory requirements, ensure compliance with sustainability requirements, and further strengthen collaboration with strategically important suppliers. The associated increase in data availability and quality is expected to support even more well-founded purchasing decisions. Upon registration on the procurement platform, suppliers and business partners of the Nemetschek Group will be required to confirm adherence to the Supplier Code of Conduct and to select a predefined payment term. This is intended to ensure a transparent presentation and standardization of payment terms from the outset of the business relationship. The effectiveness of the policies and actions in supplier management will be assessed by the Head of Global Procurement during the rollout of the global procurement platform.

The integration of environmental criteria plays an important role in the selection of suppliers and contracting partners for relevant goods and services. The procurement approach systematically takes these aspects into account and is aimed at ensuring a sustainable and responsible value chain. The Nemetschek Group assesses potential partners, inter alia, based on sustainability factors such as emissions-reduction targets, environmental management systems, energy efficiency and the use of renewable energy, waste management, and approaches to a circular economy. These criteria are incorporated – alongside factors such as quality, capacity for innovation, and price – with varying weights into the overall assessment of suppliers. Social criteria that go beyond adherence to the fundamental principles of the Supplier Code of Conduct as well as the principles of the UNGC and the ILO are not currently considered in supplier selection.

As a global software company, the Nemetschek Group is committed to ensuring fair payment terms for all suppliers. A payment term of 30 days from the invoice date applies to all suppliers. Longer payment periods, for example, for larger enterprises, are agreed on an individual basis, provided they do not result in an unreasonable disadvantage. The average time the Nemetschek Group takes to settle invoices, measured from the start of the contractually agreed payment term, is 17.7 days. The 30-day payment term is met for 90% of total payments.

#### *Methodology & Assumptions:*

The actual payment terms are collected as part of the sustainability statement by the fully consolidated subsidiaries that together account for more than 90% of the Nemetschek Group's procurement volume. The data collection includes both the actual payment data, the payment data derived from payment runs, and the booking data of payments recorded in the ERP system. Subsequently, the actual payment terms are determined on a weighted basis according to the number of invoices. The Group Procurement function validates and consolidates the information at Group level. Subsidiaries that account for only a small share of procurement volume are extrapolated at Group level. The extrapolation assumes an average invoice amount and an average payment term of 30 days. Within the reporting period, the Nemetschek Group is not aware of any pending legal proceedings related to payments not made by a Group subsidiary.

### **Cyber and Information Security**

*GOV-1 // GOV-2 // GOV-3 // GOV-4 // GOV-5 // SBM-1 // SBM-2 // SBM-3 // IRO-1*

For the entity-specific matter Cyber and Information Security, the Nemetschek Group reports in its sustainability statement additional material information and relevant Metrics that serve to assess performance and effectiveness regarding information security. Material impacts, risks and opportunities in the area of information security are discussed and evaluated on a quarterly basis by the Risk Committee of the Nemetschek Group together with the Executive Board, and are documented in a quarterly report that is also presented to the Supervisory Board. Detailed information on overarching responsibilities and processes can be found in chapter 2.1 General Disclosures [« Governance »](#) and [« Impact, Risk and Opportunity Management »](#).

The Nemetschek Group's Security Strategy is built on a two-layer security model. This model consists of a "Brand Layer", which focuses on local implementation and security management within the brands, and a "Group Layer", which is designed to ensure foundational standards. The Group Layer, administered by the Group-wide, globally governed Information Security function and including shared services operated by the Security Operations Center (SOC), comprises several mandatory services. These include the implementation of standard technology, asset inventory, vulnerability management, threat intelligence, 24/7 security monitoring, and 24/7 incident response. The use of web application scanners and other security audit tools is intended to ensure the security of web applications. Employee security awareness is strengthened through phishing campaigns and training programs. Regular penetration tests are conducted to identify vulnerabilities. The Group Layer also includes standardized brand security reports and technical incident response services. The brands are responsible for contract management as well as for the local implementation of Group-wide security actions. The strategy pro-

vides hardening guidelines and comprehensive training programs to support these efforts. This multi-layered approach is intended to create an appropriate, scalable, and flexible security system that can be tailored to the specific needs of each brand while ensuring a robust baseline level of security across the Group.

The Nemetschek Group acknowledges its responsibility to continuously enhance information security and thereby create added value for internal and external stakeholders, including customers, business partners and employees. The company takes into account the needs of various interested parties, both internal and external, and addresses relevant matters related to information security within the Group. The interests and perspectives of the key stakeholders in the area of information security are as follows:

- » Employees (internal): Implementation of ISMS controls to protect corporate information, safeguard the working environment, and enhance capabilities through training.
- » Management (internal): Minimization of operational disruptions and security incidents to preserve brand value and reputation, while ensuring cost-efficient information security.
- » Shareholders (external): Prevention of damage events through cost-efficient information security and adherence to legal requirements.
- » Customers (external): Ensuring the protection of customer information and the availability of services while maintaining confidentiality, integrity, and availability.
- » Suppliers (external): Implementation of controls to meet suppliers' security requirements and ensure secure operation.
- » Authorities/Auditors (external): Ensuring compliance with legal requirements and providing evidence of an effective ISMS.
- » Cyber-insurers (external): Prevention of damage events through strong cyber-defense actions.

For a global enterprise operating in the AEC/O sector as well as in the media and entertainment industry such as the Nemetschek Group, a comprehensive and reliable information security management system is of critical importance. To ensure the best possible protection of the Group's software solutions as well as its own IT systems and networks against cyber attacks, investments are made in the company's security infrastructure, and a wide range of actions aimed at improving the overall protection level are implemented. As part of the Group-wide Business Enablement Initiative, operational excellence in the area of information security is also to be continuously enhanced by increasing organizational efficiency and effectiveness and by harmonizing processes. The ISMS, which is designed to cover all segments of the Group, its own operations, and the Nemetschek Group's value chain, is intended to consistently reinforce trust in the Nemetschek Group as a reliable partner in the market and to make a central contribution to the implementation of the Group's growth strategy.

The process to identify and assess the material impacts, risks and opportunities in the area of information security follows the Group's double materiality assessment process as well as the steering of material impacts, risks and opportunities at Group level. During the double materiality assessment, the Group function Information Security was closely involved in identifying and assessing sustainability-related impacts, risks and opportunities in the area of information security. The management of material impacts, risks and opportunities, including the actions taken and their effectiveness, lies within the responsibility of the Corporate Information Security Officer (CISO). As part of the double materiality assessment, actual or potential positive or negative impacts, risks and opportunities in the area of information security were identified that are directly connected to the Nemetschek Group's business model, strategy and value chain. The assessment of impacts, risks and opportunities in the area of information security concluded that one actual positive impact and one risk – both relating to the Nemetschek Group's security infrastructure – exceed the defined materiality threshold and are therefore relevant for this sustainability reporting of the Nemetschek Group.

The Nemetschek Group meets its societal responsibility and is committed Group-wide to the diligent handling of information relating to employees, customers and business partners. The Group function Information Security oversees Group-wide information security activities with the objective of always ensuring appropriate organizational and technical actions, both at Group level and at segment and brand level. The function is headed by the CISO, who reports directly to the CFO and thus to the Executive Board of Nemetschek SE. Information security is organized through a Group-wide ISMS deployed across the respective brands, whereby the brand Maxon operates its own stand-alone, certified ISMS. The ISMS of all brands is certified in accordance with ISO/IEC 27001; GoCanvas was integrated into the Nemetschek Group's ISMS in the 2025 fiscal year and successfully certified. The subsidiary Firmus AI, Inc., acquired by Bluebeam, Inc. in September 2025, is to be integrated into the ISMS in the short term and certified in accordance with ISO/IEC 27001. The corporate structure of the Nemetschek Group enables global steering and monitoring at Group level, while the brands retain responsibility for information security.

The Nemetschek Group's approach to managing information security includes detailed policies and procedures that are aligned with international standards and regulatory requirements. The Group-wide Information Security Policy as well as all other Group-wide binding information security policies aim to ensure the integrity, confidentiality and availability of IT systems and data. In addition, they help ensure a high level of security for products, locations, and employees, as well as for customers and business partners across the entire Group. The policies are based on the ISMS, which is aligned with the ISO/IEC 27001 standards, and encompass technical and organizational actions that support the implementation and monitoring of information security.

In doing so, they cover the central aspects of the material impact “Actions for Cyber and Information Security” and the material risk “Vulnerabilities in Software Solutions”. The policies apply to all entities within the Nemetschek Group and cover activities of management processes, core processes and supporting processes. The Nemetschek Group’s Information Security Policy, as well as additional information security policies, were adopted by the Group’s CISO and approved and released by the Executive Board of Nemetschek SE. The policies are updated as needed and at least once a year.

The implementation of the policies in the area of information security comprises a set of actions that are particularly relevant for the Nemetschek Group, including:

- » ISO/IEC 27001 certification: All brands of the Nemetschek Group are certified in accordance with ISO/IEC 27001. The ISO/IEC 27001 certification is valid for three years and is monitored through annual surveillance audits conducted by an independent certification body. The current certification is valid until 2027. Upon expiry, a full recertification will be carried out.
- » SOC: The Nemetschek Group operates a Group-wide standardized information security architecture that is implemented across the brands and their IT systems. Centralized monitoring, analysis and response to identified security incidents are carried out within the SOC. The SOC provides 24/7 attack detection to identify and defend against security attacks targeting employees or IT systems. It enables real-time detection and correspondingly swift response capabilities to threats. Relevant security incidents are transferred into a defined security incident process. The monitoring of the information security architecture is conducted on an ongoing basis; in addition, the underlying monitoring process is reviewed and optimized at regular intervals and on an ad hoc basis to ensure its continued adequacy.
- » Training and Awareness: Another key focus area in information security is the regular training of all employees through web-based training modules, phishing-email simulations, and event-driven communication in order to strengthen employees’ awareness of information security. The Group-wide mandatory e-learning training on information security is reviewed and expanded annually. Through employee training, the Nemetschek Group aims to reduce the risk of security threats and to enable early identification and mitigation of such threats. Regular continuing education is an essential component of the Group’s commitments to information security. All employees are required to participate annually in an information security training program, which consistently incorporates up-to-date content and topics to reflect the latest developments in cyber and information security.

- » Cyber Security Insurance: To provide additional protection against information security risks, the Nemetschek Group also maintains a permanent Group-wide cyber security insurance policy.

Further actions, such as an enhanced reporting structure, arise from regulatory requirements, including the Network and Information Security Directive (NIS2). At the same time, the Nemetschek Group is preparing for the European Cyber Resilience Act (CRA) starting in the 2026 fiscal year, which provides for an expanded vulnerability management program for software products. With its actions in the area of information security, the Nemetschek Group aims to ensure the security and resilience of products with digital elements at all times in order to remain fully prepared for future statutory obligations.

The Nemetschek Group’s internal security control system monitors the effectiveness of the policies and actions in the area of information security, which are reviewed at least annually by independent bodies as well as through internal audits. The number of security incidents, differentiated by severity, Time to Detect (TTD: the time required to identify a security incident or threat), and Time to Respond (TTR: the time required to contain and remediate an incident or threat), are domain-specific steering metrics that allow conclusions regarding the effectiveness of existing policies and actions. In addition, internal and external information security audits as well as penetration tests provide further insights into the effectiveness of the ISMS.

Metrics in the area of information security are measured through regular data collection on performance, risk metrics and governance practices. At regular intervals, the Group function Information Security evaluates performance against internal targets, analyzes trends, and compares them with data from the technology industry generated by platform providers based on anonymized customer information. Based on these assessments, initiatives for the continuous improvement of the ISMS are introduced to enhance Group-wide policies and processes in the short- to medium-term. The Nemetschek Group discloses its performance in the area of information security through regular oral and written reports to the Executive Board and Supervisory Board, the ELT, as well as to external stakeholders (for example, through customer information security questionnaires or certification audits). The Nemetschek Group’s systematic information security approach helps align the efforts to protect IT systems, data, products, employees and locations with the Group’s objectives and the expectations of internal and external stakeholders, thereby enabling effective management of impacts, risks and opportunities.

To assess performance regarding information security, the Nemetschek Group conducts annual internal and external information security audits, including supplier audits, as well as penetration tests. Relevant findings are reported regularly to the management of Nemetschek SE and to the management of the respective brand. The information security strategy aims at the continuous improvement of existing processes and provides for both the regular updating of policies and the implementation of internal corrective actions. The Group function Information Security strives to ensure transparent reporting on the effectiveness of the policies and actions for internal and external stakeholder groups in accordance with ISO/IEC 27001.

The Nemetschek Group aims, through its actions in terms of information security, to reduce the number of security incidents to an absolute minimum and to keep their impacts as low as possible. Security incidents are understood as single or a series of unwanted or unexpected information security events that are likely to disrupt the Group's business operations and could jeopardize information security. The time periods for TTD (Time to Detect) and TTR (Time to Respond) for security incidents are to be kept as short as possible. In the event of security incidents, these are thoroughly investigated after remediation, and corresponding actions are taken to prevent a recurrence of the same type of incident.

*Methodology & Assumptions:*

Security incidents, along with the associated TTD and TTR, are recorded at brand level and validated and consolidated by the Group function Information Security.

The Nemetschek Group classifies security incidents into three categories ("medium", "high", or "critical"). The basis for this categorization is an assessment of the financial and reputational impacts. In the 2025 fiscal year, a total of 8 incidents (previous year: 9) occurred in the "medium" category. There were no incidents classified as "high" or "critical" (previous year: none). The average TTD is achieved almost in real time. The TTR, which is primarily collected for the internal management of cyber and information security, will no longer be reported starting in the 2025 fiscal year.

## 2.5 Other Disclosures

### LIST OF DATAPPOINTS IN CROSS-CUTTING AND TOPICAL STANDARDS THAT DERIVE FROM OTHER EU LEGISLATION

Disclosure Requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Reference in report (Chapter)
<i>ESRS 2 GOV-1</i> Board's gender diversity paragraph 21 (d)	Indicator number 13 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		2.1 General Disclosures <a href="#">&lt;&lt; Governance &gt;&gt;</a>
<i>ESRS 2 GOV-1</i> Percentage of board members who are independent paragraph 21 (e)			Delegated Regulation (EU) 2020/1816, Annex II		2.1 General Disclosures <a href="#">&lt;&lt; Governance &gt;&gt;</a>
<i>ESRS 2 GOV-4</i> Statement on due diligence paragraph 30	Indicator number 10 Table #3 of Annex I				2.1 General Disclosures <a href="#">&lt;&lt; Governance &gt;&gt;</a>
<i>ESRS 2 SBM-1</i> Involvement in activities related to fossil fuel activities paragraph 40 (d) i	Indicators number 4 Table #1 of Annex I	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk	Delegated Regulation (EU) 2020/1816, Annex II		2.1 General Disclosures <a href="#">&lt;&lt; Strategy and Business Model &gt;&gt;</a>
<i>ESRS 2 SBM-1</i> Involvement in activities related to chemical production paragraph 40 (d) ii	Indicator number 9 Table #2 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		2.1 General Disclosures <a href="#">&lt;&lt; Strategy and Business Model &gt;&gt;</a>
<i>ESRS 2 SBM-1</i> Involvement in activities related to controversial weapons paragraph 40 (d) iii	Indicator number 14 Table #1 of Annex I		Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		2.1 General Disclosures <a href="#">&lt;&lt; Strategy and Business Model &gt;&gt;</a>
<i>ESRS 2 SBM-1</i> Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		2.1 General Disclosures <a href="#">&lt;&lt; Strategy and Business Model &gt;&gt;</a>
<i>ESRS E1-1</i> Transition plan to reach climate neutrality by 2050 paragraph 14				Regulation (EU) 2021/1111, Article 2(1)	2.2 Environmental Information <a href="#">&lt;&lt; Climate Change &gt;&gt;</a>
<i>ESRS E1-1</i> Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book-Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 12.1 (d) to (g), and Article 12.2		2.2 Environmental Information <a href="#">&lt;&lt; Climate Change &gt;&gt;</a>
<i>ESRS E1-4</i> GHG emission reduction targets paragraph 34	Indicator number 4 Table #2 of Annex I	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		2.2 Environmental Information <a href="#">&lt;&lt; Climate Change &gt;&gt;</a>
<i>ESRS E1-5</i> Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38	Indicator number 5 Table #1 of Annex I and Indicator number 5 Table #2 of Annex I				Not material
<i>ESRS E1-5</i> Energy consumption and mix paragraph 37	Indicator number 5 Table #1 of Annex I				2.2 Environmental Information <a href="#">&lt;&lt; Energy, Consumption and Mix &gt;&gt;</a>
<i>ESRS E1-5</i> Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43	Indicator number 6 Table #1 of Annex				Not material
<i>ESRS E1-6</i> Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44	Indicators number 1 and 2 Table #1 of Annex I	Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)		2.2 Environmental Information <a href="#">&lt;&lt; Scope 1, Scope 2 and Scope 3 GHG Emissions &gt;&gt;</a>
<i>ESRS E1-6</i> Gross GHG emissions intensity paragraphs 53 to 55	Indicators number 3 Table #1 of Annex I	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8(1)		2.2 Environmental Information <a href="#">&lt;&lt; Scope 1, Scope 2 and Scope 3 GHG Emissions &gt;&gt;</a>
<i>ESRS E1-7</i> GHG removals and carbon credits paragraph 56				Regulation (EU) 2021/1119, Article 2(1)	2.2 Environmental Information <a href="#">&lt;&lt; GHG Removal and Reduction as well as Internal Carbon Pricing &gt;&gt;</a>

## LIST OF DATAPOINTS IN CROSS-CUTTING AND TOPICAL STANDARDS THAT DERIVE FROM OTHER EU LEGISLATION

Disclosure Requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Reference in report (Chapter)
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		Not reported (Phase-in)
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a) ESRS E1-9 Location of significant assets at material physical risk paragraph 66 (c)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book – Climate change physical risk: Exposures subject to physical risk			Not reported (Phase-in)
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes paragraph 67 (c)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34; Template 2: Banking book – Climate change transition risk: Loans collateralized by immovable property – Energy efficiency of the collateral			Not reported (Phase-in)
ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities paragraph 69			Delegated Regulation (EU) 2020/1818, Annex II		Not reported (Phase-in)
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil paragraph 28	Indicator number 8 Table #1 of Annex I Indicator number 2 Table #2 of Annex I Indicator number 1 Table #2 of Annex I Indicator number 3 Table #2 of Annex I				Not material
ESRS E3-1 Water and marine resources paragraph 9	Indicator number 7 Table #2 of Annex I				Not material
ESRS E3-1 Dedicated policy paragraph 13	Indicator number 8 Table 2 of Annex I				Not material
ESRS E3-1 Sustainable oceans and seas paragraph 14	Indicator number 12 Table #2 of Annex I				Not material
ESRS E3-4 Total water recycled and reused paragraph 28 (c)	Indicator number 6.2 Table #2 of Annex I				Not material
ESRS E3-4 Total water consumption in m <sup>3</sup> per net revenue on own operations paragraph 29	Indicator number 6.1 Table #2 of Annex I				Not material
ESRS 2 – IRO-1 – E4 paragraph 16 (a) i	Indicator number 7 Table #1 of Annex I				Not material
ESRS 2 – IRO-1 – E4 paragraph 16 (b)	Indicator number 10 Table #2 of Annex I				Not material
ESRS 2 – IRO-1 – E4 paragraph 16 (c)	Indicator number 14 Table #2 of Annex I				Not material
ESRS E4-2 Sustainable land / agriculture practices or policies paragraph 24 (b)	Indicator number 11 Table #2 of Annex I				Not material
ESRS E4-2 Sustainable oceans / seas practices or policies paragraph 24 (c)	Indicator number 12 Table #2 of Annex I				Not material
ESRS E4-2 Policies to address deforestation paragraph 24 (d)	Indicator number 15 Table #2 of Annex I				Not material
ESRS E5-5 Non-recycled waste paragraph 37 (d)	Indicator number 13 Table #2 of Annex I				Not material
ESRS E5-5 Hazardous waste and radioactive waste paragraph 39	Indicator number 9 Table #1 of Annex I				Not material
ESRS 2 SBM3 – S1 Risk of incidents of forced labor paragraph 14 (f)	Indicator number 13 Table #3 of Annex I				2.1 General Disclosures << Strategy and Business Model >>
ESRS 2 SBM3 – S1 Risk of incidents of child labor paragraph 14 (g)	Indicator number 12 Table #3 of Annex I				2.1 General Disclosures << Strategy and Business Model >>

**LIST OF DATAPOINTS IN CROSS-CUTTING AND TOPICAL STANDARDS THAT DERIVE FROM OTHER EU LEGISLATION**

<b>Disclosure Requirement and related datapoint</b>	<b>SFDR reference</b>	<b>Pillar 3 reference</b>	<b>Benchmark Regulation reference</b>	<b>EU Climate Law reference</b>	<b>Reference in report (Chapter)</b>
ESRS S1-1 Human rights policy commitments paragraph 20	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I				2.3 Social Information <a href="#">« Impact, Risk and Opportunity Management – Own Workforce »</a>
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8 paragraph 21			Delegated Regulation (EU) 2020/1816, Annex II		2.3 Social Information <a href="#">« Impact, Risk and Opportunity Management – Own Workforce »</a>
ESRS S1-1 processes and measures for preventing trafficking in human beings paragraph 22	Indicator number 11 Table #3 of Annex I				2.3 Social Information <a href="#">« Impact, Risk and Opportunity Management – Own Workforce »</a>
ESRS S1-1 workplace accident prevention policy or management system paragraph 23	Indicator number 1 Table #3 of Annex I				2.3 Social Information <a href="#">« Impact, Risk and Opportunity Management – Own Workforce »</a>
ESRS S1-3 grievance/complaints handling mechanisms paragraph 32 (c)	Indicator number 5 Table #3 of Annex I				2.3 Social Information <a href="#">« Impact, Risk and Opportunity Management – Own Workforce »</a>
ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)	Indicator number 2 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		2.3 Social Information <a href="#">« Health and Safety Metrics »</a>
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	Indicator number 3 Table #3 of Annex I				2.3 Social Information <a href="#">« Health and Safety Metrics »</a>
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	Indicator number 12 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		2.3 Social Information <a href="#">« Adequate Wages and Remuneration Metrics »</a>
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	Indicator number 8 Table #3 of Annex I				2.3 Social Information <a href="#">« Adequate Wages and Remuneration Metrics »</a>
ESRS S1-17 Incidents of discrimination paragraph 103 (a)	Indicator number 7 Table #3 of Annex I				2.3 Social Information <a href="#">« Incidents, Complaints and Severe Human Rights Impacts »</a>
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD paragraph 104 (a)	Indicator number 10 Table #1 and Indicator number 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Art 12 (1)		2.3 Social Information <a href="#">« Incidents, Complaints and Severe Human Rights Impacts »</a>
ESRS 2 SBM3 – S2 Significant risk of child labor or forced labor in the value chain paragraph 11 (b)	Indicators number 12 and 13 Table #3 of Annex I				Not material
ESRS S2-1 Human rights policy commitments paragraph 17	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I				Not material
ESRS S2-1 Policies related to value chain workers paragraph 18	Indicator number 11 and 4 Table #3 of Annex I				Not material
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19	Indicator number 10 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Not material
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organization Conventions 1 to 8 paragraph 19			Delegated Regulation (EU) 2020/1816, Annex II		Not material
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	Indicator number 14 Table #3 of Annex I				Not material

**LIST OF DATAPOINTS IN CROSS-CUTTING AND TOPICAL STANDARDS THAT DERIVE FROM OTHER EU LEGISLATION**

<b>Disclosure Requirement and related datapoint</b>	<b>SFDR reference</b>	<b>Pillar 3 reference</b>	<b>Benchmark Regulation reference</b>	<b>EU Climate Law reference</b>	<b>Reference in report (Chapter)</b>
ESRS S3-1 Human rights policy commitments paragraph 16	Indicator number 9 Table #3 of Annex I and Indicator number 11 Table #1 of Annex I				Not material
ESRS S3-1 non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines paragraph 17	Indicator number 10 Table #1 Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Not material
ESRS S3-4 Human rights issues and incidents paragraph 36	Indicator number 14 Table #3 of Annex I				Not material
ESRS S4-1 Policies related to consumers and end-users paragraph 16	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I				2.3 Social Information <a href="#">« Impact, Risk and Opportunity Management – Customers and End-Users »</a>
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 17	Indicator number 10 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		2.3 Social Information <a href="#">« Impact, Risk and Opportunity Management – Customers and End-Users »</a>
ESRS S4-4 Human rights issues and incidents paragraph 35	Indicator number 14 Table #3 of Annex I				2.3 Social Information <a href="#">« Impact, Risk and Opportunity Management – Customers and End-Users »</a>
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)	Indicator number 15 Table #3 of Annex I				2.4 Governance Information <a href="#">« Business Conduct »</a>
ESRS G1-1 Protection of whistleblowers paragraph 10 (d)	Indicator number 6 Table #3 of Annex I				2.4 Governance Information <a href="#">« Business Conduct »</a>
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a)	Indicator number 17 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II)		2.4 Governance Information <a href="#">« Corruption and Bribery as well as Protection of Whistleblowers »</a>
ESRS G1-4 Standards of anti-corruption and anti-bribery paragraph 24 (b)	Indicator number 16 Table #3 of Annex I				2.4 Governance Information <a href="#">« Corruption and Bribery as well as Protection of Whistleblowers »</a>

## LIST OF DISCLOSURE REQUIREMENTS

ESRS	Disclosure Requirement	Designation of the disclosure requirement	Reference in report (Chapter)
ESRS 2 – General Disclosures	BP-1	General basis for preparation of its sustainability statement	2.1 General Disclosures <a href="#">« Preparation of the Sustainability Statement »</a>
ESRS 2 – General Disclosures	BP-2	Disclosures in relation to specific circumstances	2.1 General Disclosures <a href="#">« Preparation of the Sustainability Statement »</a>
ESRS 2 – General Disclosures	GOV-1	The role of the administrative, management and supervisory bodies	2.1 General Disclosures <a href="#">« Governance »</a>
ESRS 2 – General Disclosures	GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	2.1 General Disclosures <a href="#">« Governance »</a>
ESRS 2 – General Disclosures	GOV-3	Integration of sustainability-related performance in incentive schemes	2.1 General Disclosures <a href="#">« Governance »</a>
ESRS 2 – General Disclosures	GOV-4	Statement on due diligence	2.1 General Disclosures <a href="#">« Governance »</a>
ESRS 2 – General Disclosures	GOV-5	Risk management and internal controls over sustainability reporting	2.1 General Disclosures <a href="#">« Governance »</a>
ESRS 2 – General Disclosures	SBM-1	Strategy, business model and value chain	2.1 General Disclosures <a href="#">« Strategy and Business Model »</a>
ESRS 2 – General Disclosures	SBM-2	Interests and views of stakeholders	2.1 General Disclosures <a href="#">« Strategy and Business Model »</a>
ESRS 2 – General Disclosures	SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	2.1 General Disclosures <a href="#">« Strategy and Business Model »</a>
ESRS 2 – General Disclosures	IRO-1	Description of the process to identify and assess material impacts, risks and opportunities	2.1 General Disclosures <a href="#">« Impact, Risk and Opportunity Management »</a>
ESRS 2 – General Disclosures	IRO-2	Disclosure Requirements in ESRS covered by the undertaking's sustainability statement	2.1 General Disclosures <a href="#">« Impact, Risk and Opportunity Management »</a>
ESRS E1 – Climate Change	E1-1	Transition plan for climate change mitigation	2.2 Environmental Information <a href="#">« Climate Change »</a>
ESRS E1 – Climate Change	E1-2	Policies related to climate change mitigation and adaptation	2.2 Environmental Information <a href="#">« Climate Change »</a>
ESRS E1 – Climate Change	E1-3	Actions and resources in relation to climate change policies	2.2 Environmental Information <a href="#">« Climate Change »</a>
ESRS E1 – Climate Change	E1-4	Targets related to climate change mitigation and adaptation	2.2 Environmental Information <a href="#">« Climate Change »</a>
ESRS E1 – Climate Change	E1-5	Energy consumption and mix	2.2 Environmental Information <a href="#">« Energy Consumption and Mix »</a>
ESRS E1 – Climate Change	E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	2.2 Environmental Information <a href="#">« Scope 1, Scope 2 and Scope 3 GHG Emissions »</a>
ESRS E1 – Climate Change	E1-7	GHG removals and GHG mitigation projects financed through carbon credits	2.2 Environmental Information <a href="#">« GHG Removal and Reduction as well as Internal Carbon Pricing »</a>
ESRS E1 – Climate Change	E1-8	Internal carbon pricing	2.2 Environmental Information <a href="#">« GHG Removal and Reduction as well as Internal Carbon Pricing »</a>
ESRS E1 – Climate Change	E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	Not reported (Phase-in)
ESRS S1 – Own Workforce	S1-1	Policies related to own workforce	2.3 Social Information <a href="#">« Impact, Risk and Opportunity Management – Own Workforce »</a>
ESRS S1 – Own Workforce	S1-2	Processes for engaging with own workforce and workers' representatives about impacts	2.3 Social Information <a href="#">« Impact, Risk and Opportunity Management – Own Workforce »</a>
ESRS S1 – Own Workforce	S1-3	Processes to remediate negative impacts and channels for own workforce to raise concerns	2.3 Social Information <a href="#">« Impact, Risk and Opportunity Management – Own Workforce »</a>
ESRS S1 – Own Workforce	S1-4	Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	2.3 Social Information <a href="#">« Impact, Risk and Opportunity Management – Own Workforce »</a>
ESRS S1 – Own Workforce	S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	2.3 Social Information <a href="#">« Impact, Risk and Opportunity Management – Own Workforce »</a>
ESRS S1 – Own Workforce	S1-6	Characteristics of the undertaking's employees	2.3 Social Information <a href="#">« Employee Characteristics »</a>
ESRS S1 – Own Workforce	S1-7	Characteristics of non-employees in the undertaking's own workforce	Not reported (Phase-in)
ESRS S1 – Own Workforce	S1-8	Collective bargaining coverage and social dialogue	2.3 Social Information <a href="#">« Collective Bargaining Coverage and Social Dialogue »</a>
ESRS S1 – Own Workforce	S1-9	Diversity metrics	2.3 Social Information <a href="#">« Diversity »</a>
ESRS S1 – Own Workforce	S1-10	Adequate wages	2.3 Social Information <a href="#">« Adequate Wages and Remuneration Metrics »</a>
ESRS S1 – Own Workforce	S1-11	Social protection	Not reported (Phase-in)
ESRS S1 – Own Workforce	S1-12	Persons with disabilities	Not reported (Phase-in)
ESRS S1 – Own Workforce	S1-13	Training and skills development metrics	Not reported (Phase-in)

**LIST OF DISCLOSURE REQUIREMENTS**

<b>ESRS</b>	<b>Disclosure Requirement</b>	<b>Designation of the disclosure requirement</b>	<b>Reference in report (Chapter)</b>
ESRS S1 – Own Workforce	S1-14	Health and safety metrics	2.3 Social Information <a href="#">« Health and Safety Metrics »</a>
ESRS S1 – Own Workforce	S1-15	Work-life balance metrics	Not reported (Phase-in)
ESRS S1 – Own Workforce	S1-16	Remuneration metrics (pay gap and total remuneration)	2.3 Social Information <a href="#">« Adequate Wages and Remuneration Metrics »</a>
ESRS S1 – Own Workforce	S1-17	Incidents, complaints and severe human rights impacts	2.3 Social Information <a href="#">« Incidents, Complaints and Severe Human Rights Impacts »</a>
ESRS S4 – Consumers and End-Users	S4-1	Policies related to consumers and end-users	2.3 Social Information <a href="#">« Impact, Risk and Opportunity Management – Customers and End-Users »</a>
ESRS S4 – Consumers and End-Users	S4-2	Processes for engaging with consumers and end-users about impacts	2.3 Social Information <a href="#">« Impact, Risk and Opportunity Management – Customers and End-Users »</a>
ESRS S4 – Consumers and End-Users	S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	2.3 Social Information <a href="#">« Impact, Risk and Opportunity Management – Customers and End-Users »</a>
ESRS S4 – Consumers and End-Users	S4-4	Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	2.3 Social Information <a href="#">« Impact, Risk and Opportunity Management – Customers and End-Users »</a>
ESRS S4 – Consumers and End-Users	S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	2.3 Social Information <a href="#">« Impact, Risk and Opportunity Management – Customers and End-Users »</a>
ESRS G1 – Business Conduct	G1-1	Business conduct policies and corporate culture	2.4 Governance Information <a href="#">« Business Conduct »</a>
ESRS G1 – Business Conduct	G1-2	Management of relationships with suppliers	2.4 Governance Information <a href="#">« Management of Relationships with Suppliers, including Payment Practices »</a>
ESRS G1 – Business Conduct	G1-3	Prevention and detection of corruption and bribery	2.4 Governance Information <a href="#">« Corruption and Bribery as well as Protection of Whistleblowers »</a>
ESRS G1 – Business Conduct	G1-4	Incidents of corruption or bribery	2.4 Governance Information <a href="#">« Corruption and Bribery as well as Protection of Whistleblowers »</a>
ESRS G1 – Business Conduct	G1-6	Payment practices	2.4 Governance Information <a href="#">« Management of Relationships with Suppliers, including Payment Practices »</a>

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