

## 2. Non-Financial Group Statement

### 2.1 General Disclosures

#### Preparation of the Sustainability Statement

The Nemetschek Group has prepared its non-financial Group statement (sustainability statement) in accordance with the CSR Directive Implementation Act (CSR-RUG), which came into effect on January 1, 2017, and in compliance with §§315b to 315c of the German Commercial Code (HGB). The sustainability statement has been integrated into the Annual Report. The sustainability statement includes disclosures on environmental, social, and governance (ESG) topics that were identified as material in the fiscal year 2024 based on the double materiality assessment in alignment with the European Sustainability Reporting Standard (ESRS) 1. The governance-related disclosures also include company-specific information on cyber and information security. The material topics cover the five aspects required by CSR-RUG, environmental aspects, employee aspects, social aspects, respect for human rights, as well as anti-corruption and bribery, within the following topic chapters, which are defined in alignment with ESRS.

CSR-RUG Topics	According to ESRS defined Thematic Chapters
Environmental Aspects	<a href="#">2.2 Environmental Information</a>
Employee Aspects	<a href="#">2.3 Social Information</a>
Social Aspects	<a href="#">2.3 Social Information</a>
Respect for Human Rights	<a href="#">2.3 Social Information</a>
Anti-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 June 18, 2020, on the establishment of a framework to facilitate sustainable investments and amending Regulation (EU) 2019/2088, the Nemetschek Group also discloses in this sustainability statement whether and to what extent the Group's activities are associated with economic activities classified as environmentally sustainable under the Taxonomy Regulation. Further details on this topic can be found in Chapter 2.2 Environmental Information [« EU Taxonomy »](#) of this sustainability statement.

The implementation of the Corporate Sustainability Reporting Directive (CSRD) into German law had not been completed by the time the sustainability statement was prepared in March 2025. The Nemetschek Group has not applied a recognized reporting framework for the preparation of its 2024 sustainability statement but reports in alignment with the European Sustainability Reporting Standards (ESRS). It is expected that reporting will be fully in accordance with ESRS from fiscal year 2025 onward. In fiscal year 2024, the Nemetschek Group structures its reporting, presentation of policies, actions, and targets, as well as the disclosure of metrics (unless otherwise stated), in accordance with ESRS. The materiality analysis was conducted in line with the double materiality principle, as outlined in ESRS 1. This

includes the assessment of actual and potential, negative and positive impacts, risks, and opportunities (short, medium, and long-term time) based on the criteria set forth in ESRS 1. Unless otherwise stated, the sustainability statement includes all subsidiaries consolidated in the Group financial statements. The PricewaterhouseCoopers GmbH, Wirtschaftsprüfungsgesellschaft, Munich, has conducted a limited assurance engagement on the Nemetschek Group's sustainability statement in accordance with ISAE 3000 (Revised). The Supervisory Board of Nemetschek SE has reviewed this statement and sees no reason for objections. The scope of consolidation of the sustainability statement follows that of the consolidated financial statements. No subsidiaries are excluded from the consolidated sustainability reporting.

In fiscal year 2024, the Nemetschek Group conducted a double materiality assessment for the first time, based on ESRS 1. To identify and assess impacts, risks and opportunities (IROs), both its own business operations and the upstream and downstream value chain were analyzed. The information contained in the sustainability statement thus includes information on material impacts, risks and opportunities associated with direct or indirect business relationships in the upstream and downstream value chain of the Nemetschek Group. In principle, the qualitative as well as the quantitative information is reported in this sustainability statement, including the Group's upstream and downstream value chain.

In its sustainability statement for the fiscal year 2024, the Nemetschek Group does not make use of the option to omit specific information relating to intellectual property, know-how or the results of innovation. In addition, Article 19a (3) and Article 29a (3) of Directive 2013/34/EU, which allows for exemptions from disclosing impending developments or matters in the course of negotiation, are not applied.

When preparing the sustainability statement, the Nemetschek Group defines the following short, medium and long-term time horizons. Short-term time horizons refer to the period that the Nemetschek Group has taken as a basis for the reporting period in its consolidated financial statements. The reporting period for the sustainability statement corresponds to the reporting period for the consolidated financial statements. Medium-term time horizons refer to the period from the end of the short-term reporting period up to five years. Long-term time horizons cover more than five years. The definition of the medium to long-term time horizons is based on ESRS 1 Section 6.4.

The Nemetschek Group's sustainability statement, in particular the reporting of Scope 3 Greenhouse Gas (GHG) emissions for category 3.1 Purchased Goods and Services and 3.11 Use of Sold Products in Chapter 2.2 Environmental Information [« Climate Change »](#), includes data on the upstream and downstream value chains that are determined using secondary data and approximations.

The emissions of Scope 3 category 3.1 are calculated, taking into account the GHG Protocol, using a spend-based approach. Data on the economic value of the purchased goods and services are collected over the relevant reporting period and multiplied by corresponding, secondary emission factors (average, inflation-adjusted emissions per unit of currency) per emission category. Emission-based calculations using the spend-based method tend to be higher than those calculated using the activity-based method. The spend-based method relies on averages that are aggregated across a large number of goods and services, whereas the activity-based method relies on more precise and specific data, such as actual energy and resource consumption. The emissions of Scope 3 category 3.11 are determined, taking into account the Greenhouse Gas Protocol, using application scenarios based on the annual software and CPU usage time of customers and end-users. The Nemetschek Group determines the emissions from the use of its software solutions in the current reporting period using both primary data and application-related averages and assumptions. In order to improve the accuracy of the reported emissions for purchased goods and services as well as the use of sold products, the Nemetschek Group plans to use supplier-specific data and emission factors in the medium to long term and to develop brand-specific usage scenarios in more detail.

The metrics and monetary amounts stated in the sustainability statement in the area of Scope 3 GHG emissions, including information on the upstream and downstream value chain, are based in part on estimates by internal experts. According to the Nemetschek Group's assessment, the reporting of emissions in Scope 3 category 3.11 is subject to certain measurement uncertainties. These are based on assumptions made regarding various application scenarios. The calculation method is described in detail in Chapter 2.2 Environmental Information [«< Scope 1, Scope 2, and Scope 3 GHG emissions >>»](#).

The Nemetschek Group's sustainability statement for the fiscal year 2024 was prepared in accordance with the ESRS for the first time and includes material information on environmental, social and governance information, including strategic aspects, actions and metrics. In addition, there are no material changes in the preparation and presentation of the sustainability information compared to the previous reporting period, with the exception of reporting in accordance with the EU Taxonomy Regulation. In fiscal year 2024, an extensive revision of the previous EU taxonomy classification process was carried out in order to increase the degree of accuracy of the reported information. In this process, additional economic activities classified as "taxonomy-eligible" were identified for the Nemetschek Group. Due to the improved insights, the taxonomy-eligible revenues, capital expenditures (CapEx) and operating expenses (OpEx) for the fiscal year 2023 were recalculated as a comparative figure and therefore deviate from the information in the prior year's reporting, see Chapter 2.2 Environmental Information [«< EU Taxonomy >>»](#). Due to the

improved availability of relevant data points, the new structured approach leads to a higher level of detail in the reported information. In the current reporting year, five (previous year: zero) economic activities were identified as "taxonomy-eligible" in accordance with delegated acts. The Nemetschek Group includes the information pursuant to Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council and pursuant to the Commission Delegated Regulations in its sustainability statement, see Chapter 2.2 Environmental Information [«< EU Taxonomy >>»](#).

### Governance

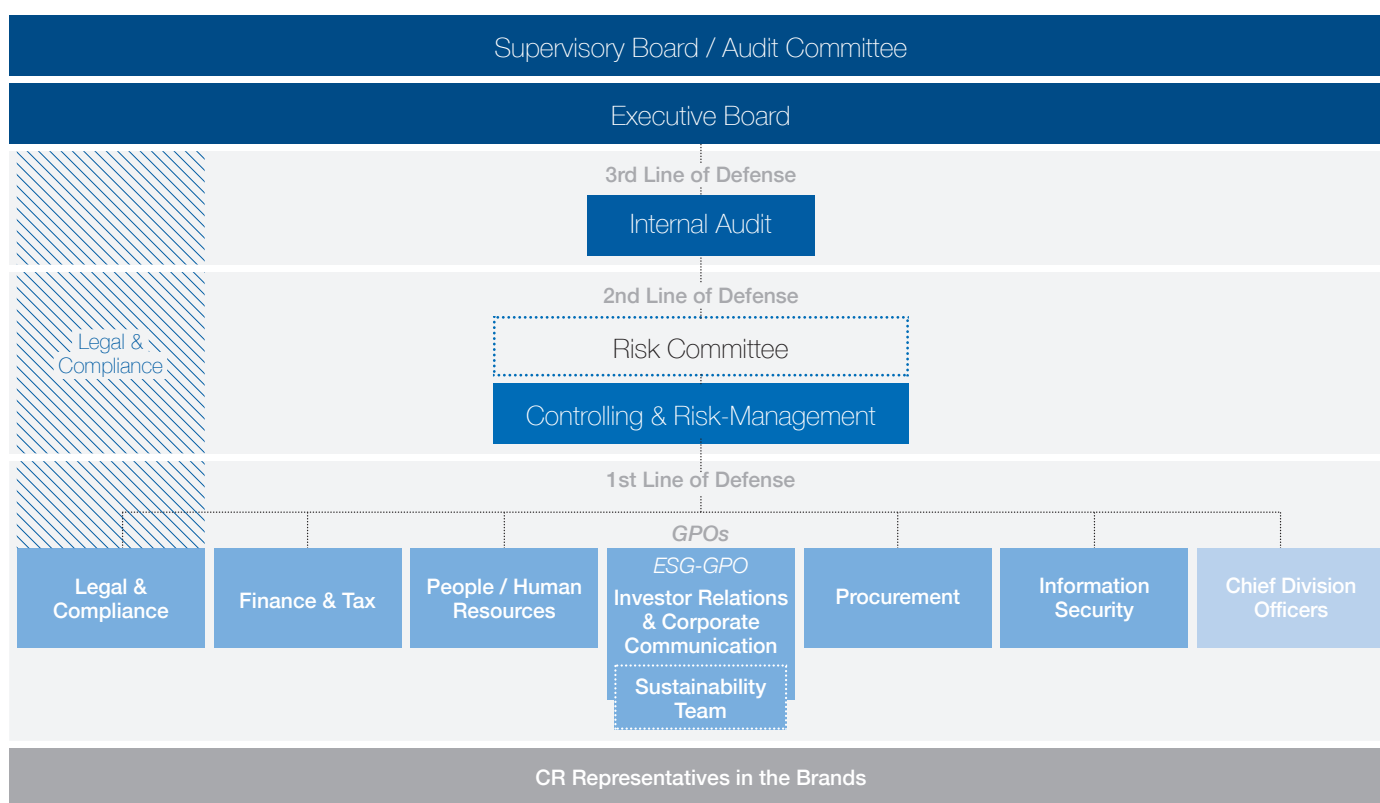
Nemetschek SE has a dual management and control structure consisting of two separate bodies: the Executive Board and the Supervisory Board. The Executive Board is responsible for the day-to-day management of the company, the direction of business activities, and representing the company to third parties. The main tasks of the Supervisory Board include supervising and advising the Executive Board, appointing and removing Executive Board members, approving important corporate decisions, and determining the remuneration for Executive Board members. A key aspect of the dual management and control system is the strict separation between the two bodies. Consequently, members may not serve on both bodies simultaneously.

As of December 31, 2024, the number of executive members of the Executive Board and Supervisory Board of Nemetschek SE was 2 persons. The number of non-executive members was 6 persons. There are no employee representatives on the Supervisory Board or the Executive Board. As of December 31, 2024, the gender distribution was 37.5% women and 62.5% men. The gender diversity of the Executive Board and Supervisory Board is calculated as the average ratio of female to male members. As of December 31, 2024, the percentage of independent members of the Supervisory Board of Nemetschek SE was 100%.

The Executive Board and the Supervisory Board of Nemetschek SE are responsible for the management and oversight of impacts, risks and opportunities, based on the work of the Risk Committee, comprising the segment managers, the individuals responsible for the risk areas or risk categories (which are described in more detail in Chapter [«< 6 Report on Risk and Opportunities >>»](#) of the Group Management Report), and the Executive Board. In principle, the Executive Board bears the overall responsibility for the management of the Group's impacts, risks and opportunities. The Supervisory Board provides advice to the Executive Board and reviews all significant business transactions by examining the relevant documentation. The strategic direction of the Nemetschek Group and the operational management concerning impacts, risks, and opportunities are achieved through the collaboration of the Executive Board and the Global Process Owners (GPOs) of the Nemetschek Group. Corporate governance is conducted at the segment level (Design, Build, Manage und Media) and within the functions.

In fiscal year 2024, based on the double materiality assessment performed, the relevant sustainability-related impacts, risks, and opportunities were integrated into the existing Group-wide risk and opportunity management system. As a result, sustainability-related impacts, risks, and opportunities are managed by the Executive Board and the Supervisory Board in the same manner as risks and opportunities have been managed to date. The Group-wide risk and opportunity management, which, starting with the current reporting year, also encompasses impacts, is the

responsibility of the Executive Board of Nemetschek SE, under the supervision of the Supervisory Board, and is aligned with the Three Lines of Defense model, as detailed in Chapter << 5 Main Characteristics of the Internal Control and Risk and Opportunity Management System >> of the Group Management Report. As of December 31, 2024, the governance within the Group concerning sustainability aspects is organized as depicted and described below.



The existing GPOs, who primarily lead a corporate function at Nemetschek SE and have “Environment, Social and Governance” (ESG) expertise in their respective fields, are responsible for the quarterly collection, assessment, and management of ESG relevant impacts, risks, and opportunities (first “line of defense”). The initiation of appropriate actions and the measurement of their effectiveness are the responsibility of the respective GPOs. In fiscal year 2024, an additional ESG-GPO role was created in the first “line of defense”, supported by the Group’s Sustainability Team. The ESG-GPO oversees the identification, assessment, and management of ESG-relevant impacts, risks, and opportunities by the GPOs within the existing process and determines the ESG relevance of new impacts, risks, and opportunities. The new ESG-GPO role is intended to ensure appropriate coordination of ESG-relevant information for the central risk management function and the Risk Committee (second “line of defense”). The Group Internal Audit function (third “line of defense”) acts as an independent control body for the Executive Board and the Su-

perisory Board and, starting from fiscal year 2025, will regularly review the effectiveness of the (integrated) impact, risk, and opportunity management in accordance with the existing process and on behalf of the Supervisory Board.

The GPOs and the ESG-GPO have a direct reporting line to the Executive Board of Nemetschek SE. Within the Risk Committee, impacts, in addition to risks and opportunities, have been discussed quarterly with the Executive Board since fiscal year 2024 and recorded in a quarterly report. Reporting of relevant impacts, risks, and opportunities to the Supervisory Board also occurs quarterly in the form of an internal report. The Sustainability Team also informs the Executive Board and the Supervisory Board once a quarter about the key regulatory and internal developments in the area of sustainability. Clear roles and responsibilities of the GPOs, the ESG-GPO, and the risk management function, with corresponding involvement of the Executive Board and the Supervisory Board, enable the effective implementation of the Three Lines of Defense model and thus result in an effective risk management system with an internal control system within the framework of managing impacts, risks, and opportunities.

The GPOs are responsible for sharing and assessing decision-relevant information on impacts, risks, and opportunities, according to their respective expertise, with the ESG-GPO and the Risk Committee at least quarterly. The assessment is reviewed by the risk management function in close coordination with the ESG-GPO. If necessary, additional GPOs or specialist departments are involved to ensure the appropriateness of the assessment. The assessment of impacts, risks, and opportunities that have not previously been classified as material will be reviewed at least annually by the GPOs and updated as necessary, as well as reviewed in the second instance by the risk management function in close coordination with the ESG-GPO for appropriateness. Through the creation of the quarterly risk report, the risk management function is closely involved in terms of content to consolidate and bundle the topics for the Executive Board and Supervisory Board. The systematic involvement of the Group Internal Audit function and the Audit Committee to monitor the appropriateness and effectiveness of existing processes will ensure additional control of the process steps in the future.

As the Nemetschek Group conducted a double materiality assessment for the first time in fiscal year 2024 in accordance with the ESRS requirements, Group-wide targets related to material impacts, risks and opportunities have not yet been defined. Consequently, there is no process in place to measure progress towards achieving targets. This process is to be defined in the medium to long term with the definition of targets. The heads of the Group functions and the Sustainability Team aim to inform the Executive Board and the Supervisory Board regularly, at least quarterly, also about the definition or adjustment of targets.

The Supervisory Board and the Executive Board of Nemetschek SE possess adequate competence and expertise to ensure the successful development of the Group and to sustainably increase the value of the company. When appointing members to the Executive Board, in addition to topics such as industry and software know-how, comprehensive leadership qualities and strategic development, competence in the area of sustainability is also required. This includes knowledge of the content of material impacts, risks and opportunities of the Group. The Executive Board of Nemetschek SE is responsible for the management of the Nemetschek Group. The Supervisory Board of Nemetschek SE advises the Executive Board and supervises it in the management of the company. The composition of the Supervisory Board is linked to a profile of skills, which includes a general understanding of the business of the Nemetschek Group, detailed knowledge of business administration, industry knowledge, experience in the area of governance, compliance and risk management, as well as personnel management/HR, expertise in the area of sustainability and financial expertise (accounting, auditing). The competences of the Executive Board and the Supervisory Board include experience relevant to the segments, solutions and geographical locations of the Group.

Nemetschek SE works with external consultants and sustainability experts to exchange information on specific sustainability-related topics. External expertise is intended to support the Supervisory Board and the Executive Board in making informed decisions on sustainability issues and on the strategic orientation regarding sustainability. Access to external expertise is intended to ensure that the Supervisory Board and the Executive Board are always informed about complex sustainability topics that cannot be covered by their immediate expertise. In fiscal year 2024, two workshops were conducted together with an external strategic partner to inform and advise the Supervisory Board and the Executive Board on the increasing regulation in the area of sustainability (in particular the CSRD) and the associated strategic relevance for the Group. These topics were also discussed in the Audit Committee and Supervisory Board meetings held in fiscal year 2024.

Members of the Supervisory Board and the Executive Board have direct expertise in sustainability-relevant areas such as environmental management, social responsibility, and governance practices. The Supervisory Board and the Executive Board bring valuable knowledge from industries where sustainability is a strategic priority. Furthermore, through sector expertise in architecture, engineering, and technology, the Supervisory Board and Executive Board members possess a strong understanding of the environmental and social challenges the company faces in its core business areas, including energy efficiency, CO<sub>2</sub> reduction, and sustainable construction.

The Nemetschek Group engages in sector associations and sustainability networks such as the German Sustainable Building Council (DGNB), which enables the Executive Board and the Supervisory Board to stay informed about the latest sustainability standards and benchmarks within the Architecture, Engineering, Construction and Operation (AEC/O) industry. Through these memberships, the members of the Supervisory Board and the Executive Board have access to expertise within the sector as well as to leading companies in the field of sustainability. The sustainability-relevant skills and knowledge within the Supervisory Board and Executive Board of Nemetschek SE cover the material impacts, risks, and opportunities of the company identified in the double materiality assessment in the areas of Climate Change (ESRS E1), Own Workforce (ESRS S1), Consumers and End-Users (ESRS S4), Business Conduct (ESRS G1), as well as Cyber and Information Security. The skills and knowledge of the Supervisory Board and Executive Board members help the Group to leverage opportunities for sustainable growth, product innovation, and market leadership in a changing global environment accordingly.

The effectiveness of the defined policies and actions within the Group is monitored through the discussion of changed assessments (according to likelihood of occurrence and severity) for material impacts, risks, and opportunities. The ESG-GPO and the GPOs report along the functional and disciplinary reporting line to the CEO or the CFO, and thus to the Executive Board. These reporting channels can also be used for ESG-related topics as needed. Compliance with due diligence obligations is also addressed in the Risk Committee. In these cases, the responsible GPO can also report directly to the Executive Board as needed.

The Executive Board of Nemetschek SE regularly, promptly, and comprehensively informs the Supervisory Board, both in writing and verbally, about all relevant topics concerning corporate development and strategy. In addition to associated risks and opportunities, relevant impacts of the Nemetschek Group on people and the environment were also discussed and reported to the Supervisory Board in fiscal year 2024. Relevant dependencies between impacts, or between risks and opportunities, are considered within the Group-wide risk and opportunity management framework and, if necessary, integrated into regular reporting. Furthermore, the Supervisory Board is informed about the implementation of the strategic direction and plans for the Group, the segments, and the individual brands, planned and ongoing transactions (current M&A and venture activities), as well as risk management. Detailed information about impacts, risks, and opportunities that have particular relevance for decision-making is provided to the Executive Board and the Supervisory Board on a quarterly basis as part of the internal reporting from the Risk Committee. The implementation of due diligence obligations, as well as the results and effectiveness of adopted strategies, actions, metrics, and objectives, are integral parts of the existing internal reporting from the Group functions and the Sustainability Team to the Executive Board and the Supervisory Board.

The metrics reported in this sustainability statement are intended to provide information about the performance and effectiveness in relation to material impacts, risks, and opportunities within the Group, which are detailed in Chapter 2.1 General Information << [Strategy and Business Model](#) >> and << [Management of Impacts, Risks, and Opportunities](#) >>. As part of the double materiality assessment, the Nemetschek Group identified the following sustainability aspects as material. The material impacts, risks, and opportunities were substantively consolidated and discussed in the current fiscal year with the members of the Risk Committee as well as the defined persons responsible for the risk fields or risk categories.

## SUSTAINABILITY ASPECTS DISCUSSED IN THE RELEVANT ESRS TOPICS

ESRS	Topic	Subtopic	Titel	Impact	Risk	Opportunity
<b>Environment (ESRS E1)</b>	Climate Change	Climate Change Adaption	Sustainable & Climate-friendly Construction / Building Certificates	-	-	●
		Climate Change Mitigation		●	-	●
		Energy		●	-	●
<b>Social (ESRS S1)</b>	Own Workforce	Social Dialogue	Employer Attractiveness	●	-	-
		Working Conditions		●	-	-
		Equal Treatment & Opportunities for all		-	-	●
		Training and Up/Reskilling		●	-	-
		Equity & Diversity		●	-	-
<b>Social (ESRS S4)</b>	Consumers and End-Users	Information-related Impacts for Consumers & End-Users	Efficiency through Software	●	-	-
		Social Inclusion of Consumers & End-Users	Transparency and Liability through Software	●	-	-
			OPEN Building Information Modeling (BIM)	●	-	-
			Student Licenses	●	-	-
<b>Governance (ESRS G1)</b>	Business Conduct	Corporate Culture	Innovative Corporate Culture	●	-	-
		Management of Relations with Suppliers, including Payment Practices	Conditions of Payment for Suppliers	●	-	-
		Corruption & Bribery	Reducing the Risk of Corruption & Bribery	●	-	-
<b>Nemetschek-specific</b>	Cyber and Information Security		Actions for Cyber & Information Security	●	-	-

As part of its 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 consist of five different parts:

(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 member of the Executive Board receives short-term, performance-related (variable) remuneration, which depends primarily on the achievement of corporate targets (revenues, adjusted EBITDA, EBITA and/or EBT, partly also earnings per share based on the consolidated financial statement) as well as the achievement of individual special targets.

(4) Long Term Incentive Plan (LTIP): The LTIP depends primarily on the achievement of defined company targets for the development of the adjusted EBITDA, EBITA, and EBT of the Nemetschek Group or the earnings per share based on the consolidated financial statement. The performance period is three financial years (LTIP period).

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

The remuneration components for the Supervisory Board consist of three different parts:

(1) Fixed Remuneration: According to the Articles of Incorporation, the members of the Supervisory Board receive a fixed remuneration for each full year of their membership on the Supervisory Board. Supervisory Board members who have not been members of the Supervisory Board or a committee for the full fiscal year or have not chaired for the full fiscal year receive remuneration pro rata, 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 activities requires the committee in question to have held a meeting during the relevant period to fulfill its tasks.

(3) Performance-Oriented Component: Each member receives a performance-related component for attending a meeting of the Supervisory Board or one of its committees in person or virtually.

The remuneration components of the Executive Board and the Supervisory Board are published in the remuneration report [ir.nemetschek.com/remuneration](http://ir.nemetschek.com/remuneration) and can be viewed there in detail.

The sustainability targets for the Executive Board members are qualitative in nature and relate to the establishment of structures, instruments, and data points for CSRD reporting. There are no (sustainability) targets for Supervisory Board members. The sustainability targets for the Executive Board members are listed in the STIP. The achievement of the targets is measured by the

Supervisory Board. If the targets are met, the variable remuneration is paid out. If a pro rata measurability according to the degree of target achievement is possible, this is carried out. The share of the Executive Board's variable remuneration that depends on sustainability-related targets is 3.0% of the total variable remuneration for the CFO and almost 2.0% of the total variable remuneration for the CEO. The existing remuneration system can be changed by the Supervisory Board but must also be approved by the Annual General Meeting.

The due diligence of the Nemetschek Group includes the following core elements, which are disclosed in separate paragraphs of the sustainability statement.

Core Elements of Due Diligence	Paragraphs in the Sustainability Statement
a) Embedding due diligence in governance, strategy and business model	Chapter 2.1 General Disclosures <a href="#">« Governance »</a> and <a href="#">« Management of Impacts, Risks and Opportunities »</a>
b) Engaging with affected stakeholders in all key steps of the due diligence	Chapter 2.1 General Disclosures <a href="#">« Management of Impacts, Risks and Opportunities »</a> Chapter 2.3 Social Information <a href="#">« Management of Impacts, Risks and Opportunities – Own Workforce »</a> and <a href="#">« Management of Impacts, Risks and Opportunities – Consumers and End-Users »</a>
c) Identifying and assessing adverse impacts	Chapter 2.1 General Disclosures <a href="#">« Management of Impacts, Risks and Opportunities »</a> (Double Materiality Assessment and IRO-Management)*
d) Taking actions to address those adverse impacts	Chapter 2.3 Social Information <a href="#">« Management of Impacts, Risks and Opportunities – Own Workforce »</a> and <a href="#">« Management of Impacts, Risks and Opportunities – Consumers and End-Users »</a> Chapter 2.4 Governance Information <a href="#">« Management of Impacts, Risks and Opportunities – Business Conduct »</a> and <a href="#">« Cyber and Information Security »</a>
e) Tracking the effectiveness of these efforts and communicating	Chapter 2.1 General Disclosures <a href="#">« Governance »</a>

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

The Nemetschek Group has established an Internal Control System (ICS) with regard to sustainability reporting, which, based on COSO (Internal Control Integrated Framework of the Committee of Sponsoring Organizations of the Treadway Commission) 2013, includes the following components: 1. Control environment, 2. Risk assessment, 3. Control activities, 4. Information and communication, and 5. Monitoring activities.

The control environment (component 1) comprises standards, processes, and structures that form the basis for the implementation of internal controls throughout the organization. With regard to sustainability reporting, the control environment includes ICS principles based on ESRS (ESRS 1 Sec. 2 and Appendix B), audit (ISAE 3000 Revised) and ICS requirements (COSO 2013), as well as defined roles and responsibilities for sustainability reporting at the Nemetschek Group. Within the framework of the risk assessment (component 2), risks are identified with regard to sustainability reporting, for example, incorrect data, an excessive level of uncertainty, or data that is not available (in a timely manner). The control activities (component 3) comprise concepts and procedures that are intended to ensure that identified risks do not materialize. These include, on the one hand, detective controls, such as the segregation of roles for data entry and validation as well as plausibility checks (automated and manual). The control activities include preventive controls, such as the communication of the ICS principles to persons who are involved in sustainability reporting. The information and communication (component 4) include the passing on of key information, such as the process schedule, process flows, roles and responsibilities, or the topic-specific data points. Within the framework of the monitoring activities (component 5), further control activities are defined as needed if there is a well-founded suspicion that existing controls are not sufficient, for example, if detective controls indicate materialized risks.

In order to ensure auditability, the requirement to comply with the ICS principles has been communicated to all Group functions that are involved in Group-wide ESG data collection. The principles stipulate that ESG data (applying the four-eyes principle) must be accurate and complete, and that appropriate plausibility checks of the data must be carried out. Sources of error must be identified and, if necessary, suitable counteractions and controls must be implemented. The data collected should be relevant, understandable, and consistent. With regard to the verifiability of the information, the ICS principles stipulate that the collection of information must be documented, and corresponding evidence must be kept on file. The same applies to information on calculation methods used to prepare estimates or approximations. These can be used if direct data collection is not possible.

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

The risks of sustainability reporting are identified and assessed by the ESG-GPO, who is responsible for the reporting process. The close cooperation between the Sustainability Team, the ESG-GPO, the GPOs, the risk management function, and the Executive Board makes it possible to manage the risks of sustainability reporting appropriately and to prioritize them accordingly, for example within the framework of the Risk Committee Meetings. Potential risks and mitigation strategies, including the associated controls, were recorded in the form of the ICS with regard to sustainability reporting established in the 2024 fiscal year.

The Nemetschek Group has not identified any material risks related to sustainability reporting to date. In the future, the Group Internal Audit function, in cooperation with the Sustainability Team and the central Group functions involved in the reporting process, will be involved in identifying potential process risks in sustainability reporting and in evaluating the effectiveness of the ICS. To counteract potential risks in sustainability reporting, the Nemetschek Group's sustainability statement is also subject to a limited assurance engagement in accordance with ISAE 3000 (Revised) by PricewaterhouseCoopers GmbH, Wirtschaftsprüfungsgesellschaft, Munich. The audit procedures include the identification of likely risks of material misstatement in the Nemetschek Group's sustainability statement. The metrics reported in this sustainability statement are not subject to any further audit by external bodies. The methods and significant assumptions behind the metrics are set out in the topic-specific chapters.

The Nemetschek Group has developed and internally communicated the ICS principles to counter the potential risk of incorrect sustainability reporting. Furthermore, the creation of the ESG-GPO role contributes to centrally monitoring all impacts, risks, and opportunities with ESG relevance and, if necessary, defining actions in coordination with the GPOs responsible for the respective specialist areas. The ESG-GPO is responsible for the process of sustainability reporting, so that the potential reporting risks fall within his area of professional responsibility. All impacts, risks, and opportunities identified in the double materiality assessment are reviewed at regular intervals (at least annually) and the assessment is adjusted if necessary. This ensures that changes that could amend the materiality of risks (also with regard to sustainability reporting) are identified at an early stage. Through the integration of IRO management into the Group-wide risk and opportunity management, which follows a structured process including internal control procedures (Three Lines of Defense model), new, potential or actual risks are also recorded quarterly, and appropriate actions are derived and implemented. The Risk Committee and the Supervisory Board are informed quarterly by the central risk management function about the results of the risk assessment.

### Strategy and Business Model

The Nemetschek Group is a global provider of software solutions for the AEC/O as well as the media and entertainment industries. The Nemetschek Group's business model is described in detail in Chapter [« 1.1 Group Business Model »](#) and [« 1.2 Growth Drivers, Goals and Strategy »](#) of this Group Management Report. As of December 31, 2024, the Nemetschek Group employs 3,989 employees worldwide.\* The Group's employees are active in various regions and are distributed across the following geographical areas: Germany (991 employees), Europe excluding Germany (1,346 employees), Americas (1,259 employees), Asia/Pacific (319 employees), and Rest of World (74 employees). The Nemetschek Group's revenues by segment can be found in the Group Management Report, see [« 3.3 Earnings, Financial Position and Net Assets of the Nemetschek Group »](#).

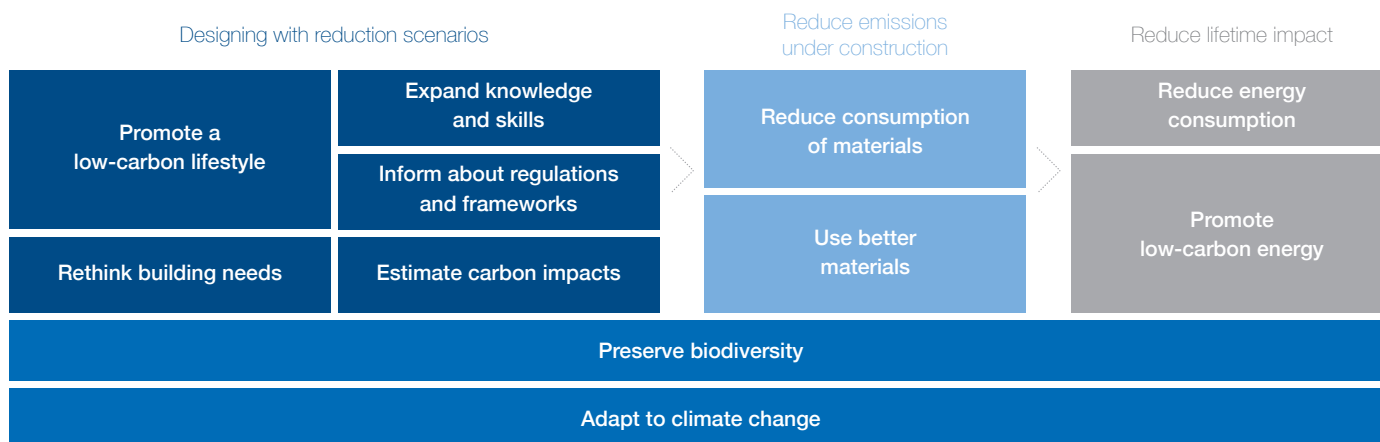
The Nemetschek Group's strategy and business model are closely intertwined with the major challenges facing the construction industry, including digitalization and sustainable building. The same applies to the media and entertainment industries, where demand for innovative, digital content is continuously increasing. The Nemetschek Group distributes its software solutions to a broad range of customers, primarily in the European and US markets, as well as in some regions in Asia/Pacific. Key products and solutions are particularly represented in the Group's high-revenue segments, Design and Build. With the Group's solution portfolio in the Design, Build and Manage segments, customers and end-users can plan, construct, and operate buildings in a more energy- and resource-efficient and sustainable manner.

\* The total number of employees does not match the information provided in the consolidated financial statements, see explanations in Chapter 2.3 Social Information [« Own Workforce »](#).



In fiscal year 2024, the Nemetschek Group defined portfolio-related sustainability ambitions and identified 11 levers, focused on mitigating climate change, particularly through the Group's AEC/O segments related to the design, construction, and operation of buildings. These 11 levers have been fully integrated into the double materiality assessment for fiscal year 2024 and are aligned with the topic-specific ESRS in the environmental area – Climate Change (ESRS E1), Pollution (ESRS E2), Water and Marine Re-

sources (ESRS E3), Biodiversity and Ecosystems (ESRS E4), and Circular Economy (ESRS E5). The double materiality assessment has shown that the most significant lever, and thus the greatest business opportunity for the Nemetschek Group, lies in reducing energy consumption and CO<sub>2</sub> emissions (Climate Change ESRS E1) in the construction industry. However, additional environmental topics could become material in the future with regard to the Group's portfolio.



The Nemetschek Group's sustainability ambitions under the 11 levers, which have varying relevance at the segment and brand level, fundamentally relate 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 evaluate the most important solutions, the Nemetschek Group conducted a comprehensive analysis of its portfolio in the fiscal year 2024. As part of the portfolio analysis, the contribution of the Nemetschek Group software solutions to mitigating climate change was measured using a company-specific assessment model comprising nearly 40 assessment dimensions, and recommendations for the further development of the software solutions with regard to the 11 levers were derived.

The Nemetschek Group's business model and Group strategy consider the impacts, risks and opportunities of the sustainability aspects identified as material through targeted actions and investments that aim both at the topic of sustainability and at increasing the company's resilience, efficiency, and long-term growth targets. With its investment strategy in the area of venture investments and start-ups, as well as the continuous expansion of the existing product portfolio, the Nemetschek Group contributes to the reduction of climate and environmental impacts in the construction industry and underscores its claim to technological leadership in the digital transformation towards greater sustainability (Climate Change ESRS E1). With its software solutions for the AEC/O and media and entertainment industries, the

Nemetschek Group also aims to offer customers and end-users the greatest possible technological benefit and added value. Accordingly, the strategic focus topics of the Nemetschek Group, including Artificial and Sustainability, Nemetschek Cloud Platform and Infrastructure, or Merger & Acquisitions / Ventures & Innovation, are closely aligned with the needs of its customers (Consumers and End-Users ESRS S4).

The Nemetschek Group is a globally operating group with an international shareholder structure. The Executive Board and the Supervisory Board attach particular importance to responsible and transparent management and control of the company, which is geared towards sustainable value enhancement. Corporate policy and corporate governance practices are laid down, among other things, in relevant Group guidelines as well as the Code of Conduct and the Supplier Code of Conduct (Business Conduct ESRS G1). In view of worldwide cyberthreats, information security plays a central role in the Nemetschek Group's business model. The company's strategy 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 (Topic "Cyber and Information Security"). As part of the global strategic Business Enablement Initiative, which is intended to reduce the complexity of the Nemetschek Group's brand diversity, a special focus is placed on the area of People/Human Resources and thus on the aspect of its own workforce. The harmonization of organizational Human Resources processes as well as the

harmonization of the personnel IT landscape aim to manage the employee lifecycle and related impacts Group-wide in the future (Own Workforce ESRS S1).

The Nemetschek Group's vision, "Shape the world in all dimensions", and its mission to be the preferred and most trusted software provider and partner for the Architecture, Engineering, Construction, and Operations and Media sectors define the guiding principles of its business activities and the foundation of strategic action within the Group. In fiscal year 2024, the Nemetschek Group decided to define sustainability as a strategic focus topic, thereby further sharpening the strategic cornerstones that form the basis for achieving the Group's growth ambitions. Increasing regulations in sustainable building, raising awareness among customers and end-users, as well as the impact measurement of segment- or brand-specific initiatives to implement the sustainability ambitions, represent a central challenge for the Group in this context. To achieve its strategic goals and sustainability ambitions, the Nemetschek Group relies on a structured operating model that forms the basis of its entrepreneurial value creation.

As a provider of innovative software solutions for the AEC/O and media and entertainment industries, the Nemetschek Group drives digitalization and the use of BIM throughout the entire building lifecycle. The Nemetschek Group's value chain is divided into upstream processes, its own operations, and downstream processes. In the upstream value chain, the focus is on research and development of new software solutions and collaboration with technology partners and suppliers, particularly in the areas of cloud infrastructure, data management, and artificial intelligence. Key suppliers include technology providers such as cloud service providers and research institutions, with whom innovations in the AEC/O and media and entertainment industries are driven forward.

The central Group functions, which control the operational processes for the Group and its brands, are anchored in the strategic holding company, Nemetschek SE. The operative business is implemented in the four segments Design, Build, Manage, and Media with a total of 12 brands. The brands focus on the development, sales, and maintenance of software solutions specifically designed for design, simulation, visualization, and BIM. Qualified software developers and designers as well as a high-performance infrastructure are essential for this. The Nemetschek Group offers software rental models such as subscription and Software-as-a-Service (SaaS), software services, and software licenses, and supports customers with extensive training and support services. Sales are made both directly via the company's own website and specialized sales teams and indirectly via partner networks, resellers, and distributors.

In the downstream value chain, the focus is on the customers and end-users of the Nemetschek Group. These include architects and designers, planning offices, engineers, construction companies and general contractors, and building managers, as well as

film and television studios, advertising agencies, the video game industry, product and graphic designers, and creative freelancers. Through regular software updates and upgrades, technical support, and the provision of additional services such as data backup, consulting, and individual adaptations of the software solutions, there is a close exchange between customers and end-users and the brands of the Group. The Nemetschek Group fosters a trusting relationship with its customers and end-users through continuous dialogue. Adapting the solutions to the specific requirements of customers and end-users also contributes to long-term customer satisfaction. In addition, the Nemetschek Group cooperates with business partners who expand the software offering with additional solutions and promotes exchange between customers and end-users through specialist events and conferences.

The Nemetschek Group is closely linked to developments in the construction, architecture and engineering industries, as well as the media and entertainment industries, which means that sustainability-related impacts, risks, and opportunities in these sectors have a direct influence on the Group's business model. Key drivers such as BIM, digitalization/automation, sustainability, and climate protection 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 the downstream value chain, networking of sales channels and customers and end-users continues to grow. The Group structure, new sales and business models, such as the switch from classic licensing to subscription and SaaS, as well as strategic aspects are explained in detail in the sections [<< 1.1 Group Business Model >>](#) and [<< 1.2 Growth Drivers, Goals and Strategy >>](#) of this Group Management Report.

As an international group, the Nemetschek Group maintains relationships with a large number of suppliers and business partners worldwide, from whom it sources goods, particularly in the form of software, hardware, data, infrastructure, as well as IT and (marketing) services. State-of-the-art technical resources are essential for the development of innovative software solutions for the AEC/O and the media and entertainment industries. A central component of entrepreneurial value creation are also the skills, knowledge and creativity of employees, which is why the acquisition, development and retention of talent is of particular importance for the Nemetschek Group. The Nemetschek Group's procurement approach is based on strategic procurement, which is constantly evolving and enables fact-based decisions. The Nemetschek Group maintains partnerships with key suppliers to remain innovative and competitive. Access to the latest technologies and market innovations is to be secured through internal development, strategic collaborations and acquisitions.

The Nemetschek Group is distinguished by a broad portfolio of solutions along the building lifecycle from the planning to the construction and operation or renovation phase to the deconstruction of buildings (Design, Build, Manage segments), as well as in the creation of digital content in 2D and 3D (Media segment). The goal of the brand and segment approach is to focus on the needs of the respective segments and thereby increase customer benefit and added value. With its innovative solution portfolio, the Nemetschek Group helps drive digitalization in the construction and infrastructure sector and meet the demand for time, cost and resource savings, as well as increasing regulations – especially in the area of sustainability. In addition to maintaining sustainable building certificates in customer and end-user projects through LEED (Leadership in Energy and Environmental Design), BREEAM (Building Research Establishment Environmental Assessment Method) or DGNB, the Nemetschek Group also promotes open standards and OPEN BIM, thus increasing the participation of smaller architecture, engineering and construction companies in large construction and infrastructure projects. By expanding its international presence, the Nemetschek Group aims to exploit growth potential and thus further increase its attractiveness in the capital and labor markets.

In the upstream value chain, the Nemetschek Group works closely with a variety of suppliers and technology partners to develop innovative software solutions. In the downstream value chain, customers in the construction and media sectors are addressed directly via brand-specific sales organizations, as well as indirectly via resellers and distribution partners. The focus on digitalization and sustainability along the building lifecycle and in the media and entertainment industries, as well as the continuous further development of technologies such as artificial intelligence and cloud-based solutions, are central elements of the Nemetschek Group's value creation.

To align business and sustainability activities with the interests and perspectives of stakeholders, the Nemetschek Group conducted an extensive double materiality assessment in fiscal year 2024 in accordance with the ESRS, see Chapter 2.1 General Disclosures [« Management of Impacts, Risks, and Opportunities »](#). The results of the double materiality assessment and the associated sustainability-related impacts, risks, and opportunities will be reviewed on an event-driven basis in the future to ensure the relevance and validity of the material topics for the current reporting years. A review or re-execution of the double materiality assessment will take place, with certain defined criteria, including regulatory changes, potential changes in the company strategy and business model, as well as portfolio changes and M&A activities of the Nemetschek Group, being considered.

Apart from the materiality assessment, the Nemetschek Group maintains a regular exchange with its most important stakeholders. The most important stakeholders of the Nemetschek Group are customers, business partners, investors and employees. For

the individual segments and brands, national and international industry associations and organizations with representatives from business, science, politics and society as well as educational institutions and universities are also of particular importance. The Nemetschek Group regularly exchanges information intensively with its most important stakeholders to continuously develop the business activities and the sustainability approach of the organization, considering internal and external perspectives. Interests and viewpoints of customers and business partners are reflected at segment and brand level through customer advisory boards and surveys as well as regular exchange also at trade fairs, product previews or in joint workshops. The Investor Relations & Corporate Communication Group function and the Executive Board also maintain close contact and exchange with the investors of the Nemetschek Group through a variety of virtual and personal meetings as well as in the context of investor conferences and roadshows. Open and transparent communication within the Group is also fostered, among other things, through Group-wide employee events (town halls) organized by the People/Human Resources Group function. The segment managers and the heads of the Group functions have a direct reporting line to the Executive Board, which is thus kept informed of the relevant interests and viewpoints of stakeholders.

When conducting the double materiality assessment in the 2024 fiscal year by the Sustainability Team of the Nemetschek Group, a special focus was also placed on the integration of the interests and viewpoints of internal and external stakeholders, encompassing the upstream and downstream value chain as well as the Group's own operations. As part of selected stakeholder interviews, internal and external stakeholders were involved in the identification of sustainability-related impacts, risks, and opportunities. Selected internal and external stakeholders were also involved in the materiality assessment. As an internationally active Group, open stakeholder dialogue is of particular importance for the Nemetschek Group to create added value for its own organization, customers, business partners, investors and employees. The integration of diverse interests and viewpoints supports the strategic orientation of the Nemetschek Group to drive sustainability and innovation in the construction industry. The interests and viewpoints of internal and external stakeholders, which are reflected in the results of the Nemetschek Group's double materiality assessment, are also intended to contribute to further developing the Nemetschek Group's sustainability approach into a holistic sustainability strategy. Strategic activities for the development of a holistic sustainability strategy that is aligned with the interests and viewpoints of the stakeholders are to be intensified from the 2025 reporting year onwards. Changes to the overarching Group strategy and/or the business model of the Nemetschek Group are described in detail in the Group Management Report, see [« 1.1 Group Business Model »](#) and [« 1.2 Growth Drivers, Goals and Strategy »](#).

The stakeholders' interests and viewpoints, and the associated broad view of the Nemetschek Group's impacts, risks, and opportunities, are reflected in the Group's strategic direction and business model. Due to market-specific demand and increasing regulatory requirements, the topic of sustainability was explicitly integrated into the Group's strategic cornerstones in fiscal year 2024. In the future, the topic of sustainability will play an even more central role in the expansion and further development of the existing solution portfolio at the segment and brand level, making an even greater contribution to promoting sustainability in the construction industry.

In the double materiality assessment, the Nemetschek Group identified material impacts in the topic-related ESRS E1 (Climate Change), ESRS S1 (Own Workforce), ESRS S4 (Consumers [here Customers] and End-Users), ESRS G1 (Business Conduct), as well as the company-specific topic of Cyber and Information Security, all of which are exclusively positive in nature. The material impacts, risks, and opportunities are described in detail in the table below. The table also provides information on which business segments (AEC/O or Media and Entertainment) the impacts, risks, and opportunities are located and whether they relate to the Group's own operations and/or the upstream and downstream value chain. The material impacts, risks and opportunities in the area of Climate Change (ESRS E1) cover a medium to long-term time horizon, whereas the material impacts, risks and opportunities in the areas of Own Workforce (ESRS S1), Consumers and End-Users (ESRS S4) and Cyber and Information Security are usually short to medium term.

Topic	Titel	Description	Operating Segment			Value Chain		
			IRO	AEC/O	Media	Up-stream	Own Operations	Down-stream
Climate Change		The software of the Nemetschek Group facilitates the certification process for customers and end-users to obtain building certifications such as LEED, BREEAM, or DGNB for sustainable and climate-friendly construction (Focus Area: Climate Change Mitigation).	Impact	●				●
		The software of the Nemetschek Group facilitates the certification process for customers and end-users looking to obtain building certifications such as LEED, BREEAM, or DGNB for sustainable and energy-efficient construction (Focus Area: Energy).	Impact	●				●
	Building Certificates	Due to the increasing number of regulations and standards for sustainable construction, the demand from customers and end-users for certifications such as LEED, BREEAM, or DGNB for sustainable and climate-friendly buildings (Focus Area: Climate Change Mitigation) could rise, creating business opportunities for the Nemetschek Group.	Opportunity	●				●
		Due to the increasing number of regulations and standards for sustainable construction, the demand from customers and end-users for certifications such as LEED, BREEAM, or DGNB for sustainable and energy-efficient buildings (Focus Area: Energy) could increase, creating business opportunities for the Nemetschek Group.	Opportunity	●				●
	Climate Resilient Infrastructure	The rising demand for climate-resilient infrastructure that can withstand the impacts of climate change (Focus Area: Climate Change Adaptation) could open business opportunities for the Nemetschek Group by offering software solutions that support these requirements. Additionally, associated regulatory changes, evolving customer requirements, and market trends could be reflected in the portfolio. This enables the Nemetschek Group to take on a pioneering role in promoting sustainability within the construction industry.	Opportunity	●				●

Topic	Titel	Description	Operating Segment			Value Chain		
			IRO	AEC/O	Media	Up-stream	Own Operations	Down-stream
<b>Own Workforce</b>	Social Dialogue	Standardized communication formats and close dialogue between management/employees, and work councils promote internal communication, engagement, and employee satisfaction while also contributing to effective conflict resolution within the Group. Employees in Europe benefit from an established structure with dedicated work council.	Impact	●	●		●	
	Workforce	The most valuable asset of the Nemetschek Group is its workforce and the associated expertise within its segments and brands. The Nemetschek Group could leverage its attractive working conditions as a strategic competitive advantage to enhance its employer attractiveness, including in relation to its sustainable solutions portfolio. At the same time, employee satisfaction, retention, and engagement can be strengthened, and new talent can be attracted to the Group.	Opportunity	●	●		●	
	Employee Empowerment	The Nemetschek Group employs qualified and specialized professionals, primarily in industrialized countries, where they benefit from excellent working conditions and competitive salaries.	Impact	●	●		●	
		The Nemetschek Group offers a variety of remote work models, including hybrid models and flexible working hours, to foster a family-friendly work environment and improve the balance between professional and personal life.	Impact	●	●		●	
		Given its international and partially decentralized structure, the Nemetschek Group exhibits a high degree of individualization, which fosters strong employee identification and a pronounced sense of belonging to their respective brands. Employees benefit from working conditions tailored to specific brand requirements.	Impact	●	●		●	
	Training & Up/Reskilling	The Nemetschek Group provides training sessions, learning initiatives, and resources to enhance employees' skills and knowledge, actively supporting their professional and personal development. The Nemetschek SE and its brands each benefit from an allocated learning budget.	Impact	●	●		●	
	Equity & Diversity	Group-wide and brand-specific training sessions, such as harassment prevention training, contribute to raising employee awareness on topics such as equity and diversity.	Impact	●	●		●	
		The Nemetschek Group places great emphasis on fair recruitment and promotion practices, ensuring equal opportunities for all applicants and employees. Diversity aspects, including gender, ethnicity, nationality, and age, are considered in the hiring process (Group Diversity Statement).	Impact	●	●		●	
<b>Consumers and End-Users</b>	Efficiency through Software	The software solutions of the Nemetschek Group 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.	Impact	●				●
	Overview of Responsibilities	The Nemetschek Group's software solutions enhance transparency regarding project responsibilities, requirements, and liability while enabling traceability of work processes. This helps reduce construction-related disputes among project stakeholders.	Impact	●				●
	OPEN BIM	The Nemetschek Group actively promotes OPEN BIM. Through open interfaces, (smaller) companies benefit from participation in large-scale projects, fostering diversity, broader industry participation, and collaboration in the construction sector.	Impact	●				●
	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.	Impact	●	●			●
	<b>Business Conduct</b>	Innovative Corporate Culture	The Nemetschek Group fosters an innovative corporate culture and supports entrepreneurial mindsets, for example, by collaborating with start-ups and maintaining close interaction with customers and end-users to develop forward-thinking solutions.	Impact	●	●		●
Conditions of Payment for Suppliers		As a reliable and fair business partner, the Nemetschek Group maintains standardized payment terms that benefit all suppliers within the Group.	Impact	●	●	●		
Reducing the Risk of Corruption & Bribery		The Nemetschek Group has established a comprehensive set of actions to prevent and detect corruption and bribery, both within its own operations and in relation to suppliers and business partners, to minimize compliance risks.	Impact	●	●	●	●	●
<b>Cyber and Information Security</b>	Cyber & Information Security Actions	The Nemetschek Group has implemented a variety of actions to actively manage and control cyber and information security risks, as well as to ensure uniform standards throughout the Group.	Impact	●	●	●	●	●

The Nemetschek Group's material impacts in the areas of climate change as well as consumers and end-users relate to the Group's AEC/O segments. Through sustainable, climate-friendly, and energy-efficient solutions for the planning, construction, and operation of buildings and infrastructures, the Nemetschek Group helps customers and end-users in its downstream value chain to obtain sustainable building certificates and thus makes a positive contribution to promoting sustainability throughout the entire building lifecycle. Customers and end-users also benefit from efficient exchange of data, models, and information through OPEN BIM solutions. The increased transparency, interoperability, and collaboration, also with (smaller) architecture, engineering, and construction companies, as well as the provision of free student licenses to educational institutions and universities, distinguishes the positive contribution of the Nemetschek Group in the social and societal context of the AEC/O software sector.

The Nemetschek Group distributes its software solutions worldwide, with a particular focus on the high-revenue sales markets in the US and Europe, as well as selected Asian markets, including India in Asia/Pacific. In addition to brand-specific sales approaches, existing and potential new customers are increasingly addressed via global key account management (KAM), cross-selling activities, and e-commerce activities. The Go-to-Market approach, which focuses on the three major regions of Europe, the North America, and Asia/Pacific, and the topic of sustainability are strategic cornerstones of the Nemetschek Group.

Material impacts in the topic-related ESRS S1 (Own Workforce), ESRS G1 (Business Conduct), as well as the company-specific topic of Cyber and Information Security, arise in all segments of the Nemetschek Group, the AEC/O and the Media and Entertainment segment. Through Group-wide communication formats, the Nemetschek Group contributes to promoting a social dialogue within the Group. Attractive working conditions, which can be tailored to the specific needs of employees, also have a positive effect on satisfaction, engagement, and a sense of belonging within the Nemetschek Group. The employees of the Nemetschek Group benefit from Group-wide training and up/reskilling opportunities that contribute to professional and personal development. Through Group- and brand-specific training courses, the Group's employees are also to be sensitized to topics such as equal rights and diversity, which are also taken into account in hiring and promotion processes. The material impacts Own Workforce are closely linked to the strategic Business Enablement Initiative, in which core processes along the employee lifecycle are to be further harmonized Group-wide.

The Nemetschek Group sees positive impacts of its business conduct both in its own operations and in the upstream and downstream value chain. Through investments in and cooperation with venture companies, the Nemetschek Group continues to strengthen both new technologies and ways of thinking as well as its own innovation culture. Innovation, as a strategic cornerstone (Merger & Acquisitions / Ventures & Innovation) of the

Group, has been an integral part of the corporate identity since the Nemetschek Group was founded. Standardized terms of payment and compliance actions to prevent and detect corruption and bribery also have a positive impact on successful business and cooperation with customers, suppliers, and business partners. The same applies to the comprehensive actions for managing Cyber and Information Security risks in the Group, which make a central contribution to the implementation of the Group's growth strategy. A large proportion of the material, all of which are positive impacts, were identified in the double materiality assessment in the social topics, including the topic-specific ESRS S1 and ESRS S4.

Actual, material opportunities for the Nemetschek Group were identified within its own operations as well as in the downstream value chain in the topic-related ESRS E1 (Climate Change) and ESRS S1 (Own Workforce). Sustainability and environmental protection are steadily gaining importance in the planning, construction, as well as the operation and renovation of buildings and are an essential factor for achieving politically set climate targets (for example, the European Green Deal). With its AEC/O portfolio, the Nemetschek Group offers intelligent BIM software solutions in its strategically relevant sales markets and via diversified sales channels that can make a contribution to climate change adaptation, climate change mitigation, and energy efficiency. Entrepreneurial opportunities for the Nemetschek Group also arise through increasing regulations and guidelines in the area of sustainable building and the associated increasing demand for certifications, such as LEED, BREEAM or DGNB, for buildings and infrastructures. The increasing need for climate-resilient infrastructures that can withstand the consequences of climate change opens up further business opportunities for the Group and underscores the management's decision to include the topic of sustainability in the Group's strategic cornerstones.

As a globally operating software group, Nemetschek's own workforce and the associated expertise within its own operations is a key success factor for the Nemetschek Group. The Nemetschek Group sees the increase in employer attractiveness as well as attractive working conditions within the Group as a significant opportunity to continue to attract specialized specialists and managers in the labor market in the future and to retain them in the company in the long term. The strategic Business Enablement Initiative, which aims at the organizational and content-related harmonization of the central Group functions, including People/Human Resources, and the functional organizational structure in the area of People/Human Resources are intended to reduce the complexity of brand diversity in this context, strengthen the teams, and thus contribute to the implementation of the global growth strategy of the Nemetschek Group.

The double materiality assessment of the Nemetschek Group has shown that no topic-specific or company-specific risk was identified that is above the defined materiality threshold and would therefore have to be reported in the context of this sustainability

statement. There are no material risks arising from the company's own operations or from business relationships, products, and services that are very likely to have severe negative impacts on the non-financial aspects pursuant to § 289c HGB.

In conducting the double materiality assessment, the Nemetschek Group analyzed how material impacts of the company could affect people or the environment (or, in the case of potential impacts, how they are likely to affect them). The double materiality assessment revealed that no negative impacts on people or the environment were identified that exceeded the defined materiality threshold. The construction industry is responsible for around 40% of global CO<sub>2</sub> emissions. By promoting sustainable construction and usage practices in its downstream value chain, the Nemetschek Group contributes to reducing the environmental burden caused by the construction industry and thus to mitigating climate change. Climate-friendly construction methods, which have the least 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 benefit, for example, from safe living and working spaces or the increase in energy efficiency. The Nemetschek Group's OPEN BIM solutions, which enable a more efficient exchange of data, models, and information, contribute to more efficient collaboration in the construction process, from which (smaller) architecture, planning, and construction companies also benefit. Through close cooperation with educational institutions and universities, which is managed via the Group's global academic program, the Nemetschek Group also promotes access to innovative software and thus supports education and equal opportunities. The Nemetschek Group's global academic program is designed to enable the next generation of leaders in the AEC/O and the media and entertainment industries, before they enter the workforce, to use the Group's software solutions in a targeted manner in practice.

Positive impacts on people, in particular the employees of the Nemetschek Group, arise through the establishment of attractive working conditions as well as the promotion of equal treatment and equal opportunities, which contribute to the motivation and long-term retention of specialists and managers. A positive working environment that offers adequate development opportunities and an open dialogue that promotes employee well-being are intended to contribute to satisfaction and innovation within the Group. The corporate policies and corporate governance practices, which are laid down in relevant Group guidelines as well as the codes of conduct, prescribe responsible action towards people and the environment and shape the corporate culture of the Nemetschek Group. Through a preventive compliance approach, high information security standards, and trusting supplier relationships, the Nemetschek Group sees itself as a reliable partner in the AEC/O and the media and entertainment industries.

In order to identify, monitor, prevent, mitigate, remediate, or bring an end to future actual or potential adverse impacts, the Nemetschek Group has transferred the management of the ma-

terial and non-material impacts (as well as risks and opportunities) into the Group's existing risk and opportunity management. The management of the material impacts as well as related actions taken and their effect is primarily carried out by the persons responsible for the existing risk fields or risk categories. With the integration of the management of material impacts, risks, and opportunities into the existing Group risk and opportunity management (managed by the Executive Board of Nemetschek SE), the Nemetschek Group has created a control framework that aims at an effective, integrated management of actual or potentially adverse impacts. Sustainability-relevant aspects that can have an influence on the company's success are to be identified, managed, and monitored systematically and at an early stage.

In fiscal year 2025, the influence of material impacts, risks, and opportunities on the business model, the value chain, the strategy, and decision-making within the Group will be further assessed. This includes changes that can be made to the strategy or the business model as part of actions to manage certain material impacts or risks or to take advantage of certain material opportunities. The actions already implemented in fiscal year 2024, as well as those planned for the future, that are directly related to the impacts or opportunities of the Group identified as material are explained in the topic-specific information in Chapters [« 2.2 Environmental Information »](#), [« 2.3 Social Information »](#), and [« 2.4 Governance Information »](#).

In fiscal year 2025, the strategic further development of the solution portfolio is to be linked to the results of the double materiality assessment in order to develop a holistic sustainability strategy for the Group in the medium term. In doing so, the current and expected influence of the material impacts, risks, and opportunities on the business model, the value chain, the corporate strategy, and decision-making is to be analyzed and taken into account in greater detail. In addition, further actions are to be defined to manage certain material impacts or risks or to take advantage of material opportunities, which contribute to the corporate strategy and the business model of the Nemetschek Group.

When conducting the double materiality assessment, the Nemetschek Group considered impacts from the Nemetschek Group on various topics in the area of Environment, Social and Governance that originate directly or indirectly from or are related to the strategy and the business model of the Group. A large proportion of the material impacts in the area of 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 in the Group. The strategic cornerstones Artificial Intelligence and Sustainability, Nemetschek Cloud Platform and Infrastructure, as well as the Go-to-Market approach, include central aspects of the material impacts in the area of ESRS E1 and ESRS S4, including sustainability and digitalization in the construction sector. Material impacts related to the innovative corporate culture (ESRS G1) of the Nemetschek Group are anchored in the strategic cornerstones Merger & Acquisitions /

Ventures & Innovation. Due to the close link with the strategic cornerstones of the Group, the Nemetschek Group expects the actual, material impacts to continue to materialize over a short to medium-term time horizon.

Through its business activities, the Nemetschek Group has material positive impacts, particularly in the area of Climate Change (ESRS E1) and Consumers and End-Users (ESRS S4), which are directly related to the Group's business model. Through the development and provision of intelligent BIM software solutions that enable environmentally friendly and resource-efficient processes throughout the entire building lifecycle, the Nemetschek Group offers solutions for major challenges of the construction industry in the area of digitalization and sustainability. Through the efficient cooperation of various actors by means of digital solutions in the construction process as well as the promotion of sustainable building, the Nemetschek Group contributes in the core of its business model to promoting positive impacts on people and the environment. In the context of the Business Enablement Initiative as well as related activities and actions, a significant share of the material positive impacts in the area of Own Workforce (ESRS S1), Business Conduct (ESRS G1), as well as Cyber and Information Security, which can also have short, medium and long-term effects on the business relationships of the Nemetschek Group.

As part of the double materiality assessment, the Nemetschek Group has not identified any risks that are above the defined materiality threshold. In the area of Environment and Social, opportunities in the area of sustainable and climate-friendly building/building certificates as well as in the area of employer attractiveness were identified as material. So far, no significant financial effects of material sustainability-related risks and opportunities of the Nemetschek Group on its financial position, financial performance and cash flows are to be reported. There are also no material sustainability-related risks and opportunities for which there is a significant risk of a material adjustment to the carrying amounts of the assets and liabilities recognized in the related consolidated financial statements in the next reporting period.

In order to increase the resilience of the Nemetschek Group's strategy and business model with regard to the ability to manage material impacts and risks and to analyze material opportunities, the material impacts, risks, and opportunities were assigned to the strategic cornerstones and the four segments of the Group. The qualitative analysis shows that the material impacts, risks, and opportunities are directly linked to all strategic cornerstones, with the exception of the focus topic of business model (transition to subscription-based and SaaS models). The strategic cornerstones determine both current and future business activities and thus have an impact over a short, medium, to long-term time horizon. The strategic cornerstones are implemented by responsible internal sponsors who were involved in the implementation of the double materiality assessment in the form of initiatives and actions. Accordingly, material impacts, risks, and opportunities are taken into account with regard to the strategy and the business model of the Nemetschek Group. The integration of material impacts, risks, and opportunities into the existing Group-wide risk and opportunity management as well as the further development of the sustainability approach by the Sustainability Team also contribute to ensuring that the strategy and the business model of the Nemetschek Group remain resilient with regard to managing material impacts and risks and that material opportunities are utilized within the Group.



Strategic Cornerstones	Number IROs	IROs	Operating Segments	
			AEC/O	Media
Artificial Intelligence & Sustainability	5	Climate Certificates (4 IROs), Climate Resilient Infrastructure	●	
Business Model (Subscription & SaaS)	0	-		
Go-to-Market Approach	1	Student Licenses	●	●
Nemetschek Cloud Platform & Infrastructure	3	OPEN BIM, Efficiency through Software, Overview over Responsibilities	●	
Merger & Acquisitions / Ventures & Innovation	1	Innovative Corporate Culture	●	●
Business Enablement	11	Social Dialogue, Workforce, Employee Empowerment (3 IROs), Training & Up/Reskilling, Equity & Diversity (2 IROs), Reducing the Risk of Corruption & Bribery, Conditions of Payments for Suppliers, Cyber & Information Security Actions	●	●

In the current reporting year, the Nemetschek Group conducted a climate risk and resilience analysis for physical and transition climate risks. The analysis and its results are described in detail primarily in this Chapter 2.1 General Disclosures [« Strategy and Business Model »](#) as well as under [« Management of Impacts, Risks, and Opportunities »](#).

The Nemetschek Group has included all 37 sub-topics listed in ESRS 1 AR16 in the area of Environment, Social and Governance as well as three company-specific sustainability topics in the double materiality assessment to identify actual or potential impacts, risks, and opportunities. The reporting of material impacts, risks, and opportunities for the topic-related ESRS E1 (Climate Change), ESRS S1 (Own Workforce), ESRS S4 (Consumers and End-Users), and ESRS G1 (Business Conduct) is based on the ESRS. The impacts, risks, and opportunities identified as material are presented in detail in Chapter 2.1 General Disclosures [« Strategy and Business Model »](#). For the company-specific topic of Cyber and Information Security, actual, material impacts were identified, which relate to extensive actions in the area of information security as well as the cooperation with certified service providers and which aim to establish the highest possible Cyber and Information Security standard. The positive impacts are directly related to the business model, the strategy, and the value chain of the Nemetschek Group and have a special relevance for the Nemetschek Group with regard to the increasing worldwide cyberthreats, increasing security-relevant customer requirements, as well as legal and regulatory requirements in the area of information security. The reporting on the company-specific topic of Cyber and Information Security is based on ESRS 1 Annex A. In the double materiality assessment, the Nemetschek Group identified sustainability-related impacts, risks, and opportunities for the first time in the current reporting year based on the ESRS. Changes to material impacts, risks, and opportunities compared to the previous reporting period are therefore not part of this report.

In the double materiality assessment, the Nemetschek Group did not identify any material climate-related risks. Furthermore, the climate risk analysis carried out in fiscal year 2024 did not identify any physical or transition climate risks that are to be regarded as material for the Nemetschek Group. The Nemetschek Group has performed a resilience analysis for physical risks as well as transition risks along the time horizons of the climate risk analysis. Neither material physical risks, transition risks, nor material parts of the value chain were excluded from the resilience analysis. The consideration of the value chain includes the upstream and downstream value chain, as well as its own business activities. The scenarios used, time horizons, key drivers, and input factors considered for the physical and transition risks are described in detail in Chapter 2.1 General Disclosures [« Management of Impacts, Risks, and Opportunities »](#).

The resilience analysis was carried out, validated, and completed within the 2024 reporting year. As no material physical risks are relevant for the Nemetschek Group, no actions to increase resilience against physical risks were defined. The strategy and the business model of the Nemetschek Group generally show a high resilience against climate-related hazards. This is discussed in detail below. As the Nemetschek Group does not make any quantitative statements on the financial effects of the climate risk analysis for fiscal year 2024, the implementation of the resilience analysis is also of a qualitative nature. Although no material physical risks have been identified at present, the Nemetschek Group pursues a proactive approach to risk management. The processes include continuous monitoring and assessment of potential risks. As soon as new risks arise, these are taken into account in the resilience analysis.

Physical risks were identified using the “Representative Concentration Pathway” (RCP) scenario 4.5. In the sixth assessment report of the Intergovernmental Panel on Climate Change (IPCC), these scenarios are supplemented by “Shared Socioeconomic Pathways” (SSPs). These pathways assume and take into account socioeconomic developments with regard to the economy, the environment and society depending on the scenario. Transition risks were identified using the RCP scenario 1.9. The analysis included the effects of changes in energy and CO<sub>2</sub> prices, new technological developments and various macroeconomic trends. In particular, effects were assessed taking into account politics and law, technology, the market, and reputation, as well as the Nemetschek Group’s business model and interaction with key stakeholders. The identified risks were assessed on the basis of the Nemetschek Group’s business model in order to identify potential transition risks facing the Nemetschek Group.

The time horizons of the resilience analysis are consistent with those of the climate risk analysis. The effects of the aforementioned climate scenarios on the Nemetschek Group were analyzed. No other independent scenarios were included in the analysis. The Nemetschek Group has not yet defined any measurable, results-oriented targets in connection with climate change adaptation and mitigation, which is why no reference is made to them in the resilience analysis. The Nemetschek Group recognizes the necessity and importance of such targets in principle and intends to take appropriate steps in the short to medium term to set corresponding targets.

The Nemetschek Group did not identify any material physical risks as part of its resilience analysis. The Nemetschek Group’s office locations worldwide are leased properties. The Nemetschek Group has no production sites due to its business model. Therefore, possible damage to physical assets is not material in the overall context of the assets. Potential damage from business interruptions was classified as not material. The examined, highest-revenue locations of the Nemetschek Group do not have any material exposure to natural hazards. If natural hazards should lead to any inaccessibility of the office locations, business interruptions are avoided by the fact that it is generally possible for the employees to work completely remotely. Despite the exclusion of material physical risks, the Nemetschek Group would therefore be extremely resilient to business interruptions in the event of their occurrence.

Transition risks arising from potential server failures could lead to business interruptions. However, in order to increase the own resilience and thus that of their customers, server providers generally have server redundancies in place themselves. The Nemetschek Group shows a high degree of resilience to potential transition risks due to its own counteractions as well as the actions taken by its suppliers. Potential transition risks also arise from changing regulatory requirements for climate-friendly and energy-efficient construction, which can lead to changes in the demand for construction software. If the Nemetschek Group does not react to

changing product requirements, there could be a displacement effect by competitors. Due to the proven risk and opportunity management as well as the strategic prioritization of the topic of sustainability, potential risks within the Group are generally systematically identified at an early stage, and opportunities for the expansion of the Nemetschek Group’s portfolio are derived from them. Uncertainties, which are associated, for example, with regulatory changes, volatile customer demand or new technological developments, were taken into account in the resilience analysis and were classified as (very) low overall. Since the Nemetschek Group has not defined any measurable, results-oriented targets in connection with climate change adaptation and mitigation, for the current fiscal year, corresponding targets are not taken into account for the resilience analysis.

In fiscal year 2023, the Nemetschek Group appointed a Chief Strategy Officer (and Chief Division Officer Operate & Manage) who, in exchange with the segment managers, identifies potential transitional climate risks and simultaneously derives portfolio-related opportunities for the Nemetschek Group. These risks and opportunities were also discussed in the fiscal year 2024 as part of the quarterly Risk Committee Meetings with the involvement of the Head of Risk Management. The Sustainability Team also aims to continuously promote the sustainable transformation of the company and to ensure compliance with regulations and legal frameworks at all times. In its striving for sustainable economic success, the Nemetschek Group aims to avoid potential financial or reputational damage that could be associated with inadequate sustainability performance.

Based on the results of the climate risk analysis, the Nemetschek Group sees a continued ability to adapt its strategy and business model to the challenges of climate change in the short, medium, and long term. This includes the ability to make adjustments to the product and service portfolio and to ensure access to capital in the long term. Demand in the area of sustainable construction and climate-resilient infrastructure opens up business opportunities for the Nemetschek Group in this context. In order to reflect regulatory as well as market-specific sustainability aspects even more strongly in the product requirements of customers and to transform them into entrepreneurial opportunities, the topic of sustainability was integrated into the strategic cornerstones of the Group in fiscal year 2024.

All persons in its own workforce who may be affected by material impacts of the company are relevant to the information provided in accordance with ESRS 2 and have been taken into account in this sustainability statement. The Nemetschek Group employs the following types of employees who are affected by material impacts:

- » Executive Board/Managing Director: Includes Executive Board members of Nemetschek SE and managing directors of the brands. Supervisory Board members and Executive Board members of the individual brands are not included.
- » Permanent Employees: Includes an employer/employee relationship with an individual under an open-ended employment contract, either part-time or full-time. The employee is on the employer's payroll and is subject to the income tax and social security laws of his/her respective country. This applies to both employees and executives.
- » Temporary Employees: Includes a fixed-term employer/employee relationship with an individual for a defined period of more than six months. The employee is on the employer's payroll and is subject to the income tax and social security laws of his/her respective country. This applies to both employees and executives.

As part of the sustainability statement, trainees, temporary workers, and academic staff are also classified as temporary employees:

- » Trainees: Includes employees undergoing a typically three-year training program to acquire recognized professional skills. After the training period, the employer has the option, but not the obligation, to hire the trainee as a permanent employee. Trainees are generally limited to Germany.
- » Temporary Workers: Includes "mini-jobs" (only in Germany) or a fixed-term employment relationship with an individual for a period of less than six months. The individual is on the employer's payroll, and all income tax and social security laws of the respective country apply. This employment generally applies to student jobs or internships of short duration and/or those occurring at regular intervals.
- » Academic Staff: Includes PhD candidates, master's or bachelor's thesis candidates. Academic staff are considered employees if the Nemetschek Group enters into a direct fixed-term employment contract with the candidate.

The Nemetschek Group employs the following types of non-employed workers who are affected by material impacts:

- » Temporary Agency Workers: A company within the Nemetschek Group (lessee) leases personnel from a third-party provider (lessor) or another company within the Nemetschek Group (internal lessor). The lessee is authorized to issue instructions and may integrate the leased personnel into its infrastructure. For personnel from third-party providers: Depending on jurisdiction, the lessor typically requires a valid license for temporary agency work. For internal staffing: The lessee must report leased personnel, and the internal lessor must notify this to HR. Temporary agency workers are classified as third-party-provided individuals.

- » Freelancers: Refers to contractual arrangements between an independent contractor (or a company owned by the contractor) and a company within the Nemetschek Group. The contractor (1) is generally not bound by instructions, (2) can freely schedule their working hours, (3) is not integrated into the employer's infrastructure (e.g., email, PC/laptop, phone), (4) bears their own entrepreneurial risk, and (5) is not economically dependent on a single client (performs a significant portion of work for other clients). The above points refer to Germany. Country-specific laws and regulations are considered for each location. Freelancers are classified as self-employed individuals.

There are no material negative impacts related to ESRS S1 (Own Workforce). In the context of the double materiality assessment, material positive impacts of the Nemetschek Group, resulting 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 (employees in an employment relationship, taking into account the legal framework):

- » General communication formats (such as communication from the Executive Board and the Executive Leadership Teams [ELT], town halls, Board Letter) and a close dialogue between management and the European Works Council of Nemetschek SE, as well as between employees and the European Works Council, promote employee communication, engagement, and satisfaction, as well as conflict resolution. The employees of the subsidiaries Spacewell Netherlands, Graphisoft Germany, and Allplan Germany also benefit from local works councils.
- » The Nemetschek Group offers opportunities for home office agreements, including hybrid models, and ensures a family-friendly environment and work-life balance with flexible working hours and, overall, very good working conditions.
- » Due to the international, partly decentralized structure of the Nemetschek Group, there is a high degree of individualization, which leads to a strong identification of employees with the respective brands. Due to the regional differences in the labor markets in which the brands are active, they have the opportunity to adapt working conditions and standards to sector- and location-specific requirements.
- » The Nemetschek Group offers programs and training initiatives as well as resources that aim to improve the skills and knowledge of employees and thus specifically promote professional and personal growth. Nemetschek SE and the brands receive an allocated learning budget.
- » Group- and brand-specific training courses help raise employee awareness in areas such as equal rights and diversity. Training on harassment prevention is mandatory for employers in some states in the USA who employ a certain minimum number of employees. The Nemetschek Group ensures that all employees in the various regions receive the appropriate training units.

- » The Nemetschek Group maintains fair hiring and promotion practices and aims to ensure equal opportunities for all applicants and employees. Diversity in terms of gender, ethnic origin, nationality, and age is treated transparently and is taken into account in the hiring process.

As part of the double materiality assessment, no material risks, but a material opportunity for the Nemetschek Group were identified with regard to its own workforce. The Nemetschek Group's most valuable asset is its qualified and specialized workforce in Nemetschek SE and the individual brands, which possesses an enormous wealth of knowledge in the area of developing operative processes and marketing innovative software products. Through attractive working conditions and the contribution of the software solutions to global climate targets, the Nemetschek Group can strengthen its position as an attractive employer in the market. This offers the opportunity to further increase employee satisfaction, retention, and motivation, to attract new talent and, at the same time, to enhance the public reputation of the Nemetschek Group. These aspects are to be taken into account even more in fiscal year 2025 as part of the development of a Group-wide HR strategy.

The Nemetschek Group identifies itself as a pioneer in the digital transformation of the AEC/O industry and covers the entire lifecycle of construction and infrastructure projects with the various software products of its individual brands. In addition, the Nemetschek Group offers software solutions for the media and entertainment industries, for example in the production of digital 2D and 3D content. The core of the operative business activity is therefore the development and distribution of software solutions, which means that the Nemetschek Group is to be classified as belonging to the IT or software sector.

Within the software sector, no activities have yet been identified that are particularly exposed to the risk areas of slavery, forced labor, or child labor. According to recognized external sources for the identification of sector risks in the area of human rights, such as the CSR Risk Check of the Helpdesk on Business and Human Rights, the Practice Guide Business and Human Rights of the UN Global Compact or the research report "Die Achtung von Menschenrechten entlang globaler Wertschöpfungsketten" ("Respect for Human Rights Along Global Value Chains") of the Federal Ministry of Labor and Social Affairs of Germany, the software industry has not yet been identified as a risk-exposed sector for slavery, forced labor or child labor. No incidents or grievances attributable to these risk areas were reported to the Nemetschek Group via internal and external reporting channels in the current reporting period. The practical guide on the topic of Supply Chain Compliance, which is based on the requirements of the German Supply Chain Due Diligence Act (LkSG), is nevertheless intended to increase 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 operational lo-

cations that is spread across all brands of the Group. Regardless of the country in which the brands of the Nemetschek Group are based, the binding rules and regulations of the Group-wide Nemetschek Group Code of Conduct apply to all brands and locations, which, among other things, postulates the strict rejection of any form of slavery, forced labor or child labor. An evaluation of the worldwide Group locations, which includes a comparison against recognized external sources for the identification of country risks in the areas of forced and child labor (for example, the Global Slavery Index by Walk Free / Children's Rights in the Workplace Atlas by UNICEF), has not revealed any significant risk exposure of a Nemetschek Group location in these risk areas. While 79% of Nemetschek Group locations are within the low-risk spectrum in the area of child labor, 96% are considered low risk in the area of slavery and forced labor. There is currently no location of the Nemetschek Group in a country that has been defined as a high-risk region according to the consulted sources and the applied methodology.

Within the present reporting period, no cases of slavery or forced labor, nor of child labor within its own business area or at business partners of the Nemetschek Group were reported via the existing internal and external reporting channels.

In the context of the double materiality assessment, no material, negative or potentially negative impacts were identified. According to the double materiality assessment, there are therefore no groups with higher risk exposure or certain characteristics within the workforce for whom a special understanding must be developed. There are no material risks related to ESRS S1 (Own Workforce). The opportunity described above is not limited to specific groups of people, but applies to the entire (potential) workforce.

The Nemetschek Group includes all customers and end-users who are materially affected by its business activities within the scope of its disclosures in accordance with ESRS 2. As the Nemetschek Group's solution portfolio consists of software for companies, the following refers to customers and end-users, not consumers and end-users. The customers and end-users in the AEC/O and the media and entertainment industries who may be materially affected by the Nemetschek Group's own business activities or by its value chain are

- » Architects who use the Group's design and planning software to create detailed architectural plans and models.
- » Engineers who rely on structural and civil engineering tools to design efficient and safe infrastructures.
- » Construction companies/project managers who use BIM solutions to manage projects, improve collaboration, or increase efficiency in construction.
- » Building owners/operators who use the Group's software to manage the operation, maintenance, and sustainability of buildings throughout their entire lifecycle.

- » Educational institutions/universities, including students and young professionals who use Nemetschek Group software through free software licenses.

The customers and end-users are both directly affected by the functionality of the Nemetschek Group software and indirectly via 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 represented worldwide, particularly in the regions of Europe, North America, and Asia-Pacific. No material negative impacts on customers and end-users were identified in the double materiality assessment.

The material positive impacts on customers and end-users relate to the following topic areas in the downstream value chain of the Nemetschek Group:

- » **Efficiency through Software:** The software solutions of the Nemetschek Group 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 (AEC/O segments).
- » **Overview of Responsibilities:** The Nemetschek Group's software solutions enhance transparency regarding project responsibilities, requirements, and liability while enabling traceability of work processes. This helps reduce construction-related disputes among project stakeholders (AEC/O segments).
- » **OPEN BIM:** The Nemetschek Group actively promotes OPEN BIM. Through open interfaces, (smaller) companies benefit from participation in large-scale projects, fostering diversity, broader industry participation, and collaboration in the construction sector (AEC/O segments).
- » **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 (AEC/O segments as well as the media and entertainment segment).

The material positive impacts relate to all of the above-mentioned customer and end-user groups, with the offered free student licenses primarily having a positive effect on students and young professionals. As part of the double materiality assessment, no material risks or opportunities were identified in the area of ESRS S4 (Consumer and End-Users) that arise from the impacts or dependencies in connection with customers and end-users. Based on the materiality assessment set out in Chapter 2.1 General Disclosures [« Management of Impacts, Risks, and Opportunities »](#), no material negative impacts for customers and end-users in business activities or downstream value chain have been identified. Currently, no material risks or opportunities arising from the impacts and dependencies in connection with customers and end-users have been identified.

### **Management of Impacts, Risks und Opportunities**

The double materiality assessment process was carried out based on ESRS 1 Chapter 3 and the "Materiality assessment implementation guidance" of EFRAG dated December 22, 2023. The double materiality assessment process is divided into four phases:

- » Understanding the Context
- » Identifying Impacts, Risks, and Opportunities
- » Assessing Impacts, Risks, and Opportunities
- » Determining Materiality

### **Understanding the Context**

- » **Mapping of Business Activities:** As a first step, the various segments/business models of the Group were analyzed to map the relevant business activities as well as the upstream and downstream value chain of the Nemetschek Group.
- » **Identification of Potentially Relevant Sustainability Topics:** To identify potentially material sustainability aspects, the Nemetschek Group included all 37 sub-topics in the area of Environment, Social, and Governance listed in ESRS 1 AR16 in the double materiality assessment process. To identify additional sector-relevant sustainability topics for the Nemetschek Group, a literature review was conducted. The sources include the Sustainability Accounting Standards Board (Technology & Communications category – Software & IT Services subcategory – Version 2023-12), a preliminary double materiality assessment including a qualitative employee survey conducted in 2023, the Risk and Opportunity Report of the first quarter 2024, and a sector-specific competitive analysis. In addition to the 37 sub-topics in the area of Environment, Social, and Governance of ESRS 1 AR16, the topics of Cyber and Information Security, Ethical Artificial Intelligence, and Intellectual Property and Copyright were included as sector-relevant or company-specific topics in the double materiality assessment.

» Identification of relevant stakeholders: Initially, a list of potentially relevant stakeholders was created using various sources, including ESRS examples, previous materiality assessments, and competitive analyses. The subsequent 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 the impacts or financial materiality. Furthermore, the Nemetschek Group's dependency on the stakeholder(s) and the stakeholder's dependency on the Nemetschek Group were assessed and taken into account. In principle, care was taken to involve both internal and external stakeholders in the process. Based on the selection criteria, a total of 17 stakeholders were identified, including nature as a "silent stakeholder".

### Identifying Impacts, Risks, and Opportunities

As part of the double materiality assessment, interviews were conducted with the identified relevant stakeholders 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, in which the sub-topics provided the structure for the discussions. The interviews lasted between 30 and 180 minutes. Each interview began with an explanation of the topics and sub-topics, as well as an explanation of double materiality. Depending on the expertise of the stakeholder, sub-topics were discussed in varying degrees of detail. A topic-specific summary allowed each interview to be tailored to the specific expertise of the stakeholder. At the end of the interviews, stakeholders had the opportunity to add further topics or comments. This ensured that impacts, risks and opportunities that did not belong to the pre-identified sustainability topics could also be addressed. The identified impacts, risks, and opportunities were classified not only in terms of content but also with regard to the affected time horizons defined in ESRS 1, as well as the location within the Group's value chain. A total of 12 interviews were conducted with internal and external stakeholders. The identified impacts, risks and opportunities were supplemented by research from scientific publications. A total of 185 impacts, risks, and opportunities were identified.

## Assessing Impacts, Risks, and Opportunities

### Assessment

The process for assessing potential and actual impacts, risks, and opportunities was developed in conjunction with the risk management function of the Nemetschek Group. The assessment methodology was defined based on the ESRS. For impacts, the assessment dimensions of scale, scope, irremediable character, and likelihood were applied, and for risks and opportunities, the assessment dimensions of magnitude and likelihood, as described in ESRS 1 Chapter 3.4 and 3.5, respectively, were applied. Based on the assessment scales used in risk and opportunity management, a 1 to 5 scale was used with 1 = very low, 2 = low, 3 = medium, 4 = high and 5 = very high. For impacts with human rights character, the severity level (consisting of scale, scope, and irremediable character) was given more weight than the likelihood by assuming it to be 100% (corresponding to an actual impact). The assessment took place in several workshops with various internal subject matter experts.

### Determining Materiality

#### Prioritization

To prioritize the assessed impacts, risks, and opportunities, a materiality threshold was established. A sub-topic was classified as material if it was material from an impact and/or financial perspective. The threshold was set at 3.5, according to which sub-topics with a rating between medium and high (high when rounded up) are defined as material. In this fiscal year, the highest-rated risks and opportunities were just below the defined threshold with a financial materiality assessment 3.4. In order to act proactively, the Nemetschek Group has decided to classify the associated sub-topics as material because they have the potential to become material for future business activities.

#### Monitoring

The Nemetschek Group is conducting a review of its potential and actual, negative and positive impacts for the first time as part of an update to the materiality assessment. The process for identifying, assessing, prioritizing, and monitoring potential and actual impacts includes information from the Nemetschek Group's due diligence process. Within the framework of the due diligence process, impacts are identified by means of internal and external reporting channels and appropriate actions are initiated. As part of the IRO management process, see Chapter 2.1 General Disclosures << [Governance](#) >>, material impacts, risks and opportunities are reviewed quarterly and reassessed as needed. Non-material impacts, risks and opportunities are reviewed at least annually and reassessed as needed. Within the existing (reporting) processes, the effectiveness of the actions taken is monitored.

In identifying potentially relevant sustainability topics and relevant stakeholders, no specific activities, business relationships, geographical locations, 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 the impacts in its own business area as well as the upstream and downstream value chain of the Nemetschek Group. In order to take into account impacts that are connected with the business activities or business relationships of the Nemetschek Group, the stakeholder involvement process included interviews with representatives of specific categories that cover both its own business area and the upstream and downstream value chain of the Group. These stakeholders are customers and end-users, suppliers, investors, lenders and creditors/analysts, employees and other workers, management, sustainability team, risk management, legal/compliance, information security, civil society and local communities (covered via research of scientific papers) and nature ("silent stakeholder") (covered via research of scientific papers).

Various stakeholders with their different perspectives were included in the process. Both internal and external stakeholders were considered. The Nemetschek Group distinguishes between two main groups of stakeholders: affected stakeholders, whose interests are affected or could be affected – positively or negatively – by the Group's activities and its direct and indirect business relationships across its value chain; and users of sustainability statements, including primary users of general-purpose financial reporting, business partners, trade unions and social partners, civil society, non-governmental organizations, governments, analysts, and academics. Some stakeholders may belong to both of the mentioned main groups. Further criteria that were considered during the selection are indicated at the beginning of the chapter. The list of stakeholders is provided below:

Categories of Stakeholder	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 Academic Research
Nature ("silent Stakeholder")	External	Affected Stakeholders	

When assessing risks and opportunities, the impacts that had already been assessed and that have a connection to the respective risks and opportunities were also considered and discussed.

The Nemetschek Group assessed the likelihood (frequency within one year) of risks and opportunities as follows:

- » 5 – Very high (> 75% ≤ 100%)
- » 4 – High (> 50% ≤ 75%)
- » 3 – Medium (> 25% ≤ 50%)
- » 2 – Low (> 10% ≤ 25%)
- » 1 – Very low (≤ 10%)

The Nemetschek Group assessed the magnitude of risks and opportunities in the context of the double materiality assessment using the following scales:

- » 5 – Very high (> EUR 50.0 million)
- » 4 – High (> EUR 20.0 million ≤ EUR 50.0 million)
- » 3 – Medium (> EUR 10.0 million ≤ EUR 20.0 million)
- » 2 – Low (> EUR 5.0 million ≤ EUR 10.0 million)
- » 1 – Very low (EUR 0.0 million ≤ EUR 5.0 million)

Sustainability-related risks are assessed based on the same dimensions and scales as other risk categories. The prioritization of risks is carried out independently of the sustainability context based on the aforementioned assessment dimensions. Involving several subject matter experts in the assessment of the individual impacts, risks and opportunities, as well as an overarching consistency check of all assessments by the Sustainability Team, is intended to ensure control (validation and four-eyes principle) in accordance with the defined ICS principles. The results of the double materiality assessment were also validated and thus adopted by the Executive Board and Supervisory Board of Nemetschek SE. The integration of IRO management into the Group-wide risk and opportunity management is described in Chapter 2.1 General Disclosures << [Governance](#) >>.

The assignment of opportunities to the respective GPO with the highest level of expertise is intended to ensure that the best possible actions are implemented to utilize the opportunities within the framework of the necessary business processes. The same applies to positive impacts. In addition to the involvement of internal and external stakeholders, a literature review was conducted to identify impacts, risks, and opportunities. For the remaining steps of the materiality assessment, both financial and non-financial information available to the Group functions was taken into account.

Prior year and reporting period assessments of sustainability-related topics did not explicitly consider the concept of double materiality. The inclusion of this new perspective led to both a higher number of (material) impacts, risks, and opportunities, and thus more material topics. All sustainability topics identified as material in the 2023 Annual Report (Non-Financial Group Statement) are still material, although these are now structured differently due to reporting based on the ESRS. Compared to the 2023 Annual Report (Non-Financial Group Statement), two additional sub-topics, Corporate Culture and Management of Relationships with Suppliers, were identified as material. Both topics are currently of high relevance, particularly in the context of the strategic Business Enablement Initiative, which is intended to reduce the complexity from the Group's wide range of brands. In future reporting periods, the assessment of impacts, risks, and opportunities will be reviewed regularly and updated as necessary.

The double materiality assessment carried out in the reporting year has shown that no material impacts, risks, or opportunities in the following topic-related ESRS were identified 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 publish any information based on the excluded topic-related ESRS.

The identification and assessment of actual and potential climate-related impacts was taken into account as part of the double materiality assessment and follows the process described in Chapter 2.1 General Disclosures [« Management of Impacts, Risks, and Opportunities »](#). The Nemetschek Group involved both internal and external stakeholders in the implementation of the double materiality assessment. In addition to internal stakeholders, external parties, including suppliers, sector associations or financial analysts, were also surveyed on climate-related impacts.

When collecting and calculating GHG emissions, the Nemetschek Group observes the principles, requirements, and guidelines of the internationally recognized GHG Protocol Corporate Standard (Version 2004). In the 2024 reporting year, the Nemetschek Group introduced an ESG software solution for the collection of its Group-wide energy consumption and GHG emissions in order to manage the Group's climate impacts. Its own efforts to identify actual and potentially future sources of GHG emissions and, where applicable, causes for other climate-related impacts of its own activities and along the value chain were also reviewed in the 2024 reporting year as part of a project to measure and assess the CO<sub>2</sub> footprint as well as 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 as well as regularly reviewing and expanding Scope 3 reporting.

The Nemetschek Group has performed a physical climate risk analysis to identify and assess exposure and vulnerability to climate hazards based on RCP4.5 (IPCC scenario). Further information on the climate risk analysis is provided in Chapter 2.1 General Disclosures [« Strategy and Business Model »](#). 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 was therefore focused on the own business activities.

The time horizons of the climate risk analysis are in line with those of the European Commission under the European Green Deal: 2030 (medium-term) and 2050 (long-term). The time horizons were not defined based on the lifespan of the assets, the strategic planning horizon, or the capital allocation plans. For the physical climate risk assessment, the Nemetschek Group's office locations with the highest revenues were identified and used for the assessment. The geographical distribution of the locations has led to a risk assessment of locations in the United States, Germany and Hungary. To determine the proximity to potential sources of danger, the office locations were checked based on the addresses (comparable to the geographical coordinates) of the building. The 28 categories of climate hazards described in the EU Regulation (EU) 2021/2139 of the European Commission were assessed for potential impacts on the economic activities of the Nemetschek Group as well as proximity to the Group's office locations. Of the 28 climate-related hazards, three were classified as potentially relevant: tornadoes, hurricanes, and floods. These climate-related hazards are acute climate-related hazards.



After potential physical climate-related hazards were identified, the climate risk analysis was carried out with the aid of publicly available risk assessment tools (such as the Aqueduct Floods Tool of the World Research Institute), supported by various scientific sources (such as the Federal Emergency Management Agency National Risk Index Maps) and further research. The indicator used for tornadoes and hurricanes, the Tornado Building Expected Annual Loss and Hurricane Building Expected Annual Loss (EAL), combines likelihood and magnitude of the hazards. To determine the flood risk, in addition to topographic maps, models regarding the flood depth were also included, which take into account the probability and magnitude of the flood. All identified risks were evaluated based on the assessment scales used by the Nemetschek Group's Risk Management. Due to the low share of our own physical assets in the total assets, damage to the Group's assets has been assessed as not material in the assessment of the physical climate risks. The influence of climate-related hazards on the Nemetschek Group's business activities was also classified as not material, as the business activities are hardly exposed to climate-related hazards and there is a high resilience of the business model. The basis of the scenario analysis is current climate data. This data shows material climate-related hazards for the current period. Assuming that climate-related hazards will increase in the medium to long term with rising temperatures, a scenario analysis in the short term before 2030 was dispensed with.

The Nemetschek Group's material assets, office locations, and business model were analyzed with regard to potential climate-related hazards. The vast majority of the Nemetschek Group's assets are intangible in nature. Therefore, the predominant assets of the Nemetschek Group are not affected by climate-related hazards. The Nemetschek Group's offices are located in areas without significant climate-related hazards. As the Nemetschek Group does not operate any physical production facilities, no climate-related hazards were identified that are likely to lead to material business interruptions.

The analysis of transition risks was carried out in accordance with ESRS E1 paragraph 20c under the scenario of global warming of 1.5°C (RCP1.9). No other scenarios were considered when assessing transition risks. The time horizons are consistent with 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 were supplemented by further risks in accordance with the Task Force on Climate-Related Financial Disclosure (TCFD) classification of transition risks. The assessment of the risks was based on the risk classification of the central risk management of the Nemetschek Group. Probabilities of occurrence and impacts are based on the assessment of the double materiality assessment. Risks that were identified outside of the double materiality assessment, as well as the duration of the transition events, were assessed with the specialist departments. Based on the Nemetschek Group's business model, potential transition risks in the upstream and downstream value chain as well as its own business activities were considered. Forecasts with regard to the development of transition risks (for example, predicted changes in CO<sub>2</sub> prices over time) were used to assess the impacts of the transition risks. Identified risks were also assessed with regard to changes in the severity of the impacts over time. Transition risks were identified as gross risks in a first step. In a second step, the identified risks were compared with existing actions and characteristics of the business model that reduce risks in order to be able to carry out a net assessment of the risks. When considering net transition risks, the Nemetschek Group does not see itself exposed to any material transition risks. The Nemetschek Group therefore has a high natural resilience to transition risks.

No assets or business areas were identified that are incompatible with a transition to a climate-neutral economy or that require significant efforts to become compatible with it. The demand for sustainable, climate-resilient buildings and infrastructures offers the Nemetschek Group the opportunity to develop solutions that serve regulatory and market-specific requirements and to strategically transform these into entrepreneurial opportunities in the area of sustainability. So far, no reporting on climate scenarios has taken place in the financial reporting. A statement on the compatibility of the information made can therefore not be made.

When identifying potentially material sustainability aspects, the Nemetschek Group included all 37 sub-topics listed in ESRS 1 AR16 in the area of Environment, Social, and Governance, as well as three sector-relevant topics, in the double materiality assessment. During the analysis, all actual and potential impacts, risks, and opportunities within the framework of its own activities and within the upstream and downstream value chain were identified and assessed with the involvement of internal and external stakeholders who have expertise on all topics and sub-topics.

As a provider of digital software solutions in the AEC/O and media and entertainment industries, no material impacts, risks, and opportunities were identified for the business activities of the Nemetschek Group, which imply the Group's worldwide assets and locations, in the areas of Pollution (ESRS E2), Water and Marine Resources (ESRS E3), Biodiversity and Ecosystems (ESRS E4), and Circular Economy (ESRS E5). A detailed analysis at location level was dispensed with, as the Group's worldwide locations are exclusively rented office premises.

In the double materiality assessment, internal and external stakeholders were included who are either themselves affected by the areas of Pollution (ESRS E2), Water and Marine Resources (ESRS E3), Biodiversity and Ecosystems (ESRS E4), and Circular Economy (ESRS E5) or have corresponding expertise with regard to 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 the upstream and downstream value chain. For the business activities of the Nemetschek Group, and thus the Group's worldwide locations, neither dependencies on biodiversity and ecosystems and their services, nor ecosystem services that would be of particular relevance for the Nemetschek Group, were identified. In this context, no transition risks and physical risks, nor opportunities in connection with biodiversity and ecosystem, nor systemic risks for the Nemetschek Group, were identified.

Internal and external stakeholders who are either themselves affected by the area of Biodiversity and Ecosystems (ESRS E4) or have corresponding expertise with regard to the perspective of affected communities were involved in the process described above. As the Nemetschek Group's business model does not lie in the manufacturing sector, but in the development of intelligent software solutions, no specific sustainability assessments were conducted on shared biological resources and ecosystems that relate to locations, production or the procurement of raw materials as well as related impacts on communities or negative impacts on ecosystem services. Furthermore, the Nemetschek Group is currently not aware of any worldwide leased office locations located in the vicinity of areas with vulnerable biodiversity or of any business activities at locations negatively affecting certain areas by leading to a deterioration of natural habitats or the habitats of species or to the disturbance of the species for which a protected area has been designated. For this reason, the Nemetschek Group has not taken any remedial actions with regard to biodiversity at this time.