2.2 Environmental Information

EU Taxonomy

Pursuant to Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment and amending Regulation (EU) 2019/2088, the Nemetschek Group discloses in this sustainability statement whether and to what extent the Group's activities are associated with economic activities that are classified as environmentally sustainable under the Taxonomy Regulation.

Basic Information

With the EU Action Plan on Sustainable Finance, the European Union (EU) aims to redirect capital flows towards sustainable investments. In 2020, the EU Taxonomy Regulation 2020/852 (Taxonomy Regulation) came into force in this context. The Taxonomy Regulation is a classification system that defines which economic activities in the EU are considered environmentally sustainable. Since 2021, companies subject to reporting requirements, such as Nemetschek SE, are obligated to comply with the Taxonomy Regulation.

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

ENVIRONMENTAL OBJECTIVES OF THE EU	
1. Climate change mitigation (CCM)	**4. Transition to a circular economy** (CE)
2. Climate change adaptation (CCA)	**5. Pollution prevention and control** (PPC)
3. Sustainable use and protection of water and marine resources (WTR)	**6. Protection and restoration of biodiversity and ecosystems** (BIO)

The classification system distinguishes between taxonomy eligibility and taxonomy alignment. Economic activities that are taxonomy-eligible, as defined by the EU Taxonomy, have the potential to be environmentally sustainable. Taxonomy-aligned activities, on the other hand, are those that are actually environmentally sustainable in accordance with the EU Taxonomy. Reporting companies are required to disclose the results of this classification annually for revenue, capital expenditures (CapEx), and operating expenditures (OpEx).

As part of the classification, it must be determined whether the economic activities of the Nemetschek Group are described in Annex I and Annex II of Delegated Regulation (EU) 2021/2139, or in Annex I to IV of Delegated Regulation (EU) 2023/2486 and are therefore taxonomy eligible. In the year 2022, Delegated Regulation (EU) 2022/1214 expanded the list of potentially sustainable economic activities by adding 6 additional activities in the fields of nuclear energy and fossil gas. The *<< Template 1 – Activities in the Fields of Nuclear Energy and Fossil Gas >>* indicates that the Nemetschek Group is not involved in any economic activity related to energy generation from fossil gas or nuclear energy.

The Nemetschek Group classifies economic activities as taxonomy eligible if they align with one of the aforementioned Delegated Regulations and their annexes. For each identified taxonomy-eligible economic activity, the Nemetschek Group assesses, based on the established criteria, whether the Group makes a substantial contribution to one of the six environmental objectives listed ("Substantial Contribution" criteria) and does not significantly impede the attainment any of the other goals ("Do No Significant Harm" criteria, DNSH). Furthermore, the Group verifies compliance with the social minimum safeguards ("Minimum Safeguards") concerning the economic activities. Only when all of these criteria are met can an economic activity be considered taxonomy-aligned and thus environmentally sustainable under the Taxonomy Regulation.

Information on the Adjustment of EU Taxonomy Metrics for the Fiscal Year 2023

In the fiscal year 2024, a comprehensive revision of the existing EU Taxonomy classification process was carried out, aiming to achieve a higher degree of accuracy in the reported information. Based on the improved insights, the Taxonomy metrics for the fiscal year 2023 were recalculated, resulting in deviations from the figures disclosed in the previous year's report.

Classification Process of the Nemetschek Group

The classification and determination of taxonomy-eligible and taxonomy-aligned activities were carried out by an established project team within the Group. The project team consisted of members from the Sustainability Team and the Group functions of Investor Relations & Corporate Communication, Finance & Tax, Controlling & Risk Management, Legal & Compliance, People/ Human Resources, as well as representatives from the operational segments of the Nemetschek Group. External consultants supported the project team throughout the entire classification process. During the project work, the Sustainability Team and the external consultants formed the core team of the project.

Classification Process – Taxonomy Eligibility

In the fiscal year 2024, the first step involved reviewing the entire product and solutions portfolio of the Nemetschek Group for taxonomy eligibility by the project core team. In several stages, the Group's activities were aligned with the economic activities described in the respective legislative acts on climate and environmental taxonomy. Initially, 19 potentially taxonomy eligible economic activities were identified. Through further workshops, which intensively involved the operational segments of the Nemetschek Group, a final total of five taxonomy eligible economic activities were determined.

For the identified economic activities, a comprehensive evaluation of their financial significance for the Nemetschek Group was carried out on the basis of the prior-year figures. The assessment and monetary evaluation of taxonomy-eligible revenues, CapEx, and OpEx were primarily carried out by the Group functions of Finance & Tax and Controlling & Risk Management, as well as the respective controllers in the brands. To avoid double counting, it was ensured that revenues, CapEx, and OpEx were only assigned to one environmental objective, even if they contributed to multiple objectives. It was also verified that no consolidation-related double counting occurred.

As part of the classification process, it was determined that the Nemetschek Group engages in reporting activities in the following five taxonomy eligible economic activities:

- CCM 6.5 Transport by motorbikes, passenger cars, and light commercial vehicles
  (Own or leased company fleet)
- CCM 7.2 Renovation of existing buildings
  (Tenant improvements and renovations of office buildings)
- CCM 7.7 Acquisition and ownership of buildings
  (Leasing of office buildings)
- CCM 8.1 Data processing, hosting, and related activities
  (Hosting share of revenues generated with SaaS by individual subsidiaries)
- CCM 9.1 Close to market research, development, and innovation
  (Operational development expenses in sustainability-oriented products and solutions of individual subsidiaries)

The results of the monetary assessment for the fiscal year 2024 are described under *<< EU Taxonomy Metrics >>*.

Classification Process – Taxonomy Alignment

For the five economic activities identified as taxonomy eligible, a taxonomy alignment review was conducted in a three-step process. First, it was examined whether the respective activities (1) actually and demonstrably make a substantial contribution to one of the six environmental objectives ("Substantial Contribution" criteria). Then, it was verified whether (2) there are no significant impairments to the other five environmental objectives ("DNSH" criteria). Finally, it was checked whether (3) the social minimum safeguards ("Minimum Safeguards") are met. The criteria (1) and (2) are referred to as technical assessment criteria.

Verification of the Technical Assessment Criteria

As part of the classification process for the fiscal year 2024, each of the taxonomy eligible economic activities was individually assessed to determine whether it makes a substantial contribution to one of the six environmental objectives and does not significantly impede the attainment of the other five objectives. This assessment was carried out using a decision tree developed by Nemetschek SE. The criteria queried in the decision tree represent the technical assessment criteria described in the respective climate and environmental taxonomy legal acts. The result shows that for the fiscal year 2024, none of the taxonomy eligible economic activities fully meet the technical assessment criteria. Therefore, no taxonomy aligned activities were identified within the Nemetschek Group for the fiscal year 2024.

Verification of Social Minimum Safeguards

The compliance with social minimum safeguards was verified independently of the results of the technical assessment criteria. The verification ensures that the Nemetschek Group follows the following guidelines and principles:

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

Compliance with the social minimum safeguards was reviewed at Group level, involving the functions Finance & Tax, Legal & Compliance, and People/Human Resources. It was assessed whether the international frameworks mentioned above, particularly those covering "Human and Labour Rights," "Corruption and Bribery," "Taxes," and "Fair Competition" are fully applied. The review found that the regulations concerning "Corruption and Bribery" and "Fair Competition" are fully applied. In the areas of "Human and Labour Rights" and "Taxes", specific issues were identified within the Group-wide policies that are planned to be addressed in the short to medium term by the responsible group functions.

As part of the described three-step process, it was determined that for the fiscal year 2024, Nemetschek Group does not engage in any activities that can be classified as taxonomy aligned. The results of the assessment for the fiscal year 2024 are outlined under *<< EU Taxonomy Metrics >>*.

EU Taxonomy Metrics

The Delegated Regulation (EU) 2021/2178, Article 8 of the Taxonomy Regulation, mandates the reporting of the following metrics: revenue, CapEx, and OpEx. The calculation of these metrics is based on the definitions and explanations included in Annex I of Delegated Regulation 2021/2178. For the fiscal year 2024, Nemetschek SE is required to disclose the proportions of these metrics that are taxonomy-eligible and taxonomy-aligned for all six environmental objectives.

The calculation of the EU Taxonomy metrics is based on the consolidated financial statements as of December 31, 2024. The consolidated financial statements comply with the International Financial Reporting Standards (IFRS) as applicable in the EU as of December 31, 2024. The consolidation principles of the consolidated financial statements are applied in the calculation of the metrics. All fully consolidated subsidiaries were included in the calculation.

As described under *<< Basic Information >>*, the EU Taxonomy classification process was revised for the fiscal year 2024. The findings were used both to determine the EU Taxonomy metrics for the fiscal year 2024 and to revise the EU Taxonomy metrics for the previous year. For better comparability, the adjusted previous year's figures are reported in this statement and under *<< Additional Information on the EU Taxonomy >>*.

Taxonomy Eligible and Taxonomy Aligned Revenue

Revenue, according to Annex I of the Delegated Regulation 2021/2178, includes the revenue reported in the consolidated statement of comprehensive income (IFRS). To determine the share of taxonomy eligible and taxonomy aligned revenue, the respective revenue (numerator) is compared to the total revenue reported in the consolidated statement of comprehensive income (denominator). In the fiscal year 2024, the revenue according to the EU Taxonomy amounted to EUR 995.6 million (previous year: EUR 851.6 million), see *<< Consolidated Financial Statements (IFRS) – Statement of Comprehensive Income >>*.

Based on the portfolio evaluation carried out in the fiscal year 2024, the share of taxonomy eligible revenue was 0.6% (EUR 5.6 million) (previous year: 0.6% or EUR 5.2 million), and the share of taxonomy aligned revenue was 0% (EUR 0 million) (previous year: 0% or EUR 0 million). The taxonomy eligible revenue in fiscal year 2024 was generated through the economic activity CCM 8.1 (Data processing, hosting, and related activities) and includes the hosting share of revenues generated with SaaS by individual subsidiaries. The detailed classification of the revenue is provided in *<< Additional Information on the EU Taxonomy >>*.

Taxonomy Eligible and Taxonomy Aligned Capital Expenditures (CapEx)

Total CapEx according to Annex I of the Delegated Regulation 2021/2178 consists of additions to tangible assets, additions to intangible assets, which were primarily obtained through acquisitions, and additions to right-of-use assets under IFRS 16. For fiscal year 2024, total CapEx was calculated from the additions to tangible assets of EUR 7.3 million (previous year: EUR 6.3 million) (*<< Note 15 Tangible assets >>* in the notes to the consolidated financial statement), intangible assets of EUR 283.8 million (previous year: EUR 6.0 million) (*<< Note 16 Intangible assets and goodwill >>* in the notes to the consolidated financial statement), and additions to right-of-use assets of EUR 17.1 million (previous year: EUR 11.4 million) (*<< Note 17 Leases >>* in the notes to the consolidated financial statement).

In total, the aforementioned investments according to the EU Taxonomy for fiscal year 2024 amounted to EUR 308.3 million (previous year: EUR 23.7 million). The significant increase is mainly due to investments in intangible assets related to the acquisition of GoCanvas Holdings, Inc. To determine the share of taxonomy eligible and taxonomy aligned investments, the investments classified as taxonomy eligible, and taxonomy aligned (numerator) are compared to the total investments according to the EU Taxonomy (denominator). In the fiscal year 2024, the share of taxonomy eligible CapEx was 6.2% (EUR 19.0 million) (previous year: 58.5% or EUR 13.8 million), and the share of taxonomy-aligned CapEx was 0% (EUR 0 million) (previous year: 0% or EUR 0 million).

A significant contribution to the taxonomy eligible CapEx in fiscal year 2024 came from the economic activities CCM 7.7 (Acquisition and ownership of buildings) related to operational premises used by the Nemetschek Group and CCM 6.5 (Transport by motorcycles, passenger cars, and light commercial vehicles) and thus investment in the vehicle fleet in use. The detailed classification of all relevant economic activities is provided in *<< Additional Information on the EU Taxonomy >>*.

Taxonomy Eligible and Taxonomy Aligned Operating Expenses (OpEx)

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

- Research and development expenses recognized as expenses in the consolidated statement of comprehensive income in the reporting period. In accordance with the consolidated financial statements (IAS 38.126), this includes all non-capitalized expenses that are directly attributable to research or development activities.
- Maintenance and repair costs were determined based on the maintenance and repair costs allocated to the internal cost centers. The corresponding cost items can be found in the overhead costs of the income statement.

In fiscal year 2024, OpEx according to the EU Taxonomy amounted to EUR 216.0 million (previous year: EUR 203.7 million). The increase in OpEx is also mainly related to the acquisition of GoCanvas Holdings, Inc. To determine the share of taxonomy eligible and taxonomy aligned OpEx, the OpEx classified as taxonomy eligible, and taxonomy aligned (numerator) is compared to the total OpEx according to the EU Taxonomy (denominator). In fiscal year 2024, the share of taxonomy eligible OpEx was 98.9% (EUR 213.6 million) (previous year: 99.5% or EUR 202.8 million), and the share of taxonomy aligned OpEx was 0% (EUR 0 million) (previous year: 0% or EUR 0 million).

Major parts of the taxonomy eligible OpEx in fiscal year 2024 was incurred in the economic activities CCM 9.1 (Market-oriented research, development, and innovation), and CCM 8.1 (Data processing, hosting, and related activities). These figures include research and development expenses for sustainability-oriented products and solutions of the Nemetschek Group as well as operational expenses for hosting services for customer data in certain subsidiaries. The detailed classification of all relevant economic activities is provided in *<< Additional Information on the EU Taxonomy >>*.

SUMMARY PRESENTATION OF THE TAXONOMY-ELIGIBLE ECONOMIC ACTIVITIES

	Revenue		CapEx		OpEx	
	in EUR million	in %	in EUR million	in %	in EUR million	in %
Nemetschek Group	995.6	100.0%	308.3	100.0%	216.0	100.0%
Of which taxonomy eligible business activities	5.6	0.6%	19.0	6.2%	213.6	98.9%

Additional Information on the EU Taxonomy

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

PROPORTION OF TURNOVER FROM PRODUCTS OR SERVICES ASSOCIATED WITH TAXONOMY-ALIGNED ECONOMIC ACTIVITIES – DISCLOSURE COVERING YEAR 2024

Financial year 2024		2024		Substantial Contribution Criteria					
Economic activities (1)	Code (2)	Turnover (3)	Proportion of turnover, 2024 (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity and ecosystems (10)
		in euro millions	%	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL
A. TAXONOMY-ELIGIBLE ACTIVITIES									
A.1 Environmentally sustainable activities (Taxonomy-aligned)									
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0.0	–	–	–	–	–	–	–
of which Enabling		0.0	–	–	–	–	–	–	–
of which Transitional		0.0	–	–	–	–	–	–	–
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)									
				EL; N/EL	**EL; N/EL**	**EL; N/EL**	**EL; N/EL**	**EL; N/EL**	**EL; N/EL**
Transport by motorbikes, passenger cars and commercial vehicles	6.5	–	–	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Renovation of existing buildings	7.2	–	–	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Acquisition and ownership of buildings	7.7	–	–	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Data processing, hosting and related activities	8.1	5.6	0.6%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Close to market research, development and innovation	9.1	–	–	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		5.6	0.6%	100.0%	–	–	–	–	–
A. Turnover of Taxonomy eligible activities (A1 + A2)		**5.6**	**0.6%**	**100.0%**	**–**	**–**	**–**	**–**	**–**
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES									
Turnover of Taxonomy-non-eligible activities		990.0	99.4%						
Total		**995.6**	**100.0%**						

Y = YES; N = No; EL = Eligible; N/EL = Not eligible

	DNSH criteria ("Does Not Significantly Harm")									
Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity and ecosystems (16)	Minimum Safeguards (17)	Proportion of Taxonomy aligned (A.1) or eligble (A.2) turnover, 2023 (18)	Category enabling activity (19)	Category transitional activity (20)
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	E	–
–	–	–	–	–	–	–	–	–	T
–	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	0.4%	–	–
–	–	–	–	–	–	–	0.2%	–	–
–	–	–	–	–	–	–	0.6%	–	–
–	**–**	**–**	**–**	**–**	**–**	**–**	**0.6%**	**–**	**–**

PROPORTION OF CAPEX FROM PRODUCTS OR SERVICES ASSOCIATED WITH TAXONOMY-ALIGNED ECONOMIC ACTIVITIES – DISCLOSURE COVERING YEAR 2024

Financial year 2024		2024		Substantial Contribution Criteria					
Economic activities (1)	Code (2)	CapEx (3)	Proportion of CapEx, 2024 (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity and ecosystems (10)
		in euro millions	%	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL
A. TAXONOMY-ELIGIBLE ACTIVITIES									
A.1 Environmentally sustainable activities (Taxonomy-aligned)									
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0.0	–	–	–	–	–	–	–
of which Enabling		0.0	–	–	–	–	–	–	–
of which Transitional		0.0	–	–	–	–	–	–	–
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)									
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL
Transport by motorbikes, passenger cars and commercial vehicles	6.5	3.7	1.2%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Renovation of existing buildings	7.2	–	–	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Acquisition and ownership of buildings	7.7	14.8	4.8%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Data processing, hosting and related activities	8.1	0.5	0.2%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Close to market research, development and innovation	9.1	–	–	EL	N/EL	N/EL	N/EL	N/EL	N/EL
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		19.0	6.2%	100.0%	–	–	–	–	–
A. CapEx of Taxonomy eligible activities (A1 + A2)		**19.0**	**6.2%**	**100.0%**	**–**	**–**	**–**	**–**	**–**
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES									
CapEx of Taxonomy-non-eligible activities		289.3	93.8%						
Total		**308.3**	**100.0%**						

Y = YES; N = No; EL = Eligible; N/EL = Not eligible

DNSH criteria ("Does Not Significantly Harm")									
Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity and ecosystems (16)	Minimum Safeguards (17)	Proportion of Taxonomy aligned (A.1) or eligble (A.2) CapEx, 2023 (18)	Category enabling activity (19)	Category transitional activity (20)
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	E	–
–	–	–	–	–	–	–	–	–	T
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	14.3%	–	–
–	–	–	–	–	–	–	2.3%	–	–
–	–	–	–	–	–	–	38.1%	–	–
–	–	–	–	–	–	–	3.8%	–	–
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	58.5%	–	–
–	**–**	**–**	**–**	**–**	**–**	**–**	**58.5%**	**–**	**–**

PROPORTION OF OPEX FROM PRODUCTS OR SERVICES ASSOCIATED WITH TAXONOMY-ALIGNED ECONOMIC ACTIVITIES – DISCLOSURE COVERING YEAR 2024

Financial year 2024		2024		Substantial Contribution Criteria					
Economic activities (1)	Code (2)	OpEx (3)	Proportion of OpEx, 2024 (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity and ecosystems (10)
		in euro millions	%	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL
A. TAXONOMY-ELIGIBLE ACTIVITIES									
A.1 Environmentally sustainable activities (Taxonomy-aligned)									
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0.0	–	–	–	–	–	–	–
of which Enabling		0.0	–	–	–	–	–	–	–
of which Transitional		0.0	–	–	–	–	–	–	–
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)									
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL
Transport by motorbikes, passenger cars and commercial vehicles	6.5	2.9	1.4%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Renovation of existing buildings	7.2	–	–	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Acquisition and ownership of buildings	7.7	4.1	1.9%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Data processing, hosting and related activities	8.1	18.8	8.7%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Close to market research, development and innovation	9.1	187.8	87.0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		213.6	98.9%	100.0%	–	–	–	–	–
A. OpEx of Taxonomy eligible activities (A1 + A2)		**213.6**	**98.9%**	**100.0%**	**–**	**–**	**–**	**–**	**–**
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES									
OpEx of Taxonomy-non-eligible activities		2.4	1.1%						
Total		**216.0**	**100.0%**						

Y = YES; N = No; EL = Eligible; N/EL = Not eligible

		DNSH criteria ("Does Not Significantly Harm")							
Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity and ecosystems (16)	Minimum Safeguards (17)	Proportion of Taxonomy aligned (A.1) or eligble (A.2) OpEx, 2023 (18)	Category enabling activity (19)	Category transitional activity (20)
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	E	–
–	–	–	–	–	–	–	–	–	T
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	1.5%	–	–
–	–	–	–	–	–	–	0.5%	–	–
–	–	–	–	–	–	–	2.0%	–	–
–	–	–	–	–	–	–	7.7%	–	–
–	–	–	–	–	–	–	87.8%	–	–
–	–	–	–	–	–	–	99.5%	–	–
–	**–**	**–**	**–**	**–**	**–**	**–**	**99.5%**	**–**	**–**

TEMPLATE 1 - NUCLEAR AND FOSSIL GAS RELATED ACTIVITIES

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

	Fossil gas related activities	
4.	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
5.	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	NO
6.	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	NO

Climate Change

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

In the current reporting period, the Nemetschek Group has not yet adopted a transition plan for climate change mitigation. The Nemetschek Group is aware of the importance of climate change mitigation and adaptation and is committed to taking necessary steps to develop a robust and comprehensive transition plan in the short to medium-term. This will include a science-based climate target and will generally be in line with the goal of limiting global warming to 1.5 °C in accordance with the Paris Agreement and aiming for climate neutrality by 2050.

Energy Consumption and Mix

The Nemetschek Group discloses its energy consumption and energy mix for the reporting year 2024 in the table below, broken down by energy consumption from fossil, nuclear, and renewable sources.

TOTAL ENERGY CONSUMPTION RELATED TO OWN OPERATIONS

Energy consumption and mix	2024
(6) Total fossil energy consumption (MWh)	**10,517**
Share of consumption from fossil sources in total energy consumption (%)	**83.1%**
(7) Consumption from nuclear sources (MWh)	**1,017**
Share of consumption from nuclear sources in total energy consumption (%)	**8.0%**
(8) Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) (MWh)	40
(9) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	1,080
(10) The consumption of self-generated non-fuel renewable energy (MWh)	8
(11) Total renewable energy consumption (MWh) (calculated as the sum of lines 8 to 10)	**1,128**
Share of renewable sources in total energy consumption (%)	**8.9%**
Total energy consumption (MWh) (calculated as the sum of lines 6, 7 and 11)	**12,662**

Scope 1, Scope 2 and Scope 3 GHG Emissions

The Scope 1, Scope 2, and relevant Scope 3 GHG emissions for the Group for the reporting year 2024 are presented in the table below. In addition, Scope 1 and Scope 2 GHG emissions are disclosed for the 2023 reporting year.

GROSS SCOPES 1, 2, 3 AND TOTAL GHG EMISSIONS – GHG EMISSIONS PER SCOPE

	2024	2023	Comparative in %
Scope 1 GHG emissions			
Gross Scope 1 GHG emissions (tCO_2eq)*	1,971	2,068	–4.7%
Scope 2 GHG emissions			
Gross location-based Scope 2 GHG emissions (tCO_2eq)	1,424	1,338	6.4%
Gross market-based Scope 2 GHG emissions (tCO_2eq)	1,478	1,172	26.1%
Significant Scope 3 GHG emissions			
Total Gross indirect (Scope 3) GHG emissions (tCO_2eq)	59,546	-	-
1 Purchased goods and services	30,856	-	-
Cloud computing and data center services	*4,531*	-	-
11 Use of sold products**	28,690	-	-
Total GHG emissions			
Total GHG emissions (location-based) (tCO_2eq)	62,941	-	-
Total GHG emissions (market-based) (tCO_2eq)	62,995	-	-

* Biogenic CO_2 emissions from the combustion or biological decomposition of biomass are not included in the calculation. Since biogenic emissions in Scope 1, 2 and 3 were not identified as material for the Nemetschek Group, they are not published separately in this sustainability statement.

** The Nemetschek Group has developed an approach that divides the emissions from the utilization phase of its software products (Scope 3.11) into direct emissions (Direct use-phase emissions) and indirect emissions (Indirect use-phase emissions). Direct emissions comprise the electricity consumption of the end devices (e.g. computer, smartphone) during the use of the software. Indirect emissions relate to the electricity consumption caused by the data transfer for downloading and updating the software. This categorization is based on the requirements of the GHG-Protocol (Guidance for Scope 3, Category 11: Use of Sold Products).

GROSS SCOPES 1, 2, 3 AND TOTAL GHG EMISSIONS – FINANCIAL AND OPERATIONAL CONTROL

	Consolidated	Unconsolidated but operational control
Scope 1 Gross GHG emissions (tCO_2eq)	1,971	0
Gross location-based Scope 2 GHG emissions (tCO_2eq)	1,424	0
Gross market-based Scope 2 GHG emissions (tCO_2eq)	1,478	0

The Nemetschek Group reports its GHG emissions for the reporting year 2024 in accordance with ESRS E1. In this context, no significant changes are reported regarding the definition of what constitutes the Nemetschek Group and its upstream and downstream value chain. Any impacts on the comparability of current and prior reporting periods regarding GHG emissions primarily relate to portfolio changes in the current fiscal year.

In the measurement and calculation of GHG emissions, the Nemetschek Group adheres to the principles, requirements, and guidelines of the internationally recognized GHG Protocol Corporate Standard (Version 2004) in accordance with ESRS E1. The GHG Protocol classifies GHG emissions into Scopes 1, 2, and 3. Scope 1 includes direct emissions from sources owned or controlled by the company, such as emissions from the combustion of natural gas or heating oil at company locations and from the company's own vehicle fleet. Scope 2 refers to indirect emissions resulting from the consumption of purchased energy, such as electricity or district heating. Scope 3 encompasses all other indirect emissions along the value chain, which typically account for the largest share of a company's total GHG emissions. Scope 3 GHG emissions arise from both upstream activities, such as purchased goods and services, and downstream processes, such as the use of sold products.

Methodology and Process Description

Scope 1 and Scope 2 GHG Emissions

In order to analyze the climate and environmental impacts of the company, all consolidated subsidiaries of the Nemetschek Group were considered, and their relevance for reporting Scope 1 and Scope 2 GHG emissions was assessed. Based on this, a reporting threshold was established. Larger sites are required to collect primary data, while smaller sites are exempt from data collection, as they contribute only an immaterial share to the total GHG emissions. For smaller sites below the defined threshold, extrapolation factors were determined to calculate Scope 1 and Scope 2 GHG emissions. These factors are based on primary data collected from larger sites in 2023 and are used to extrapolate to 100% GHG coverage. Average consumption values, with outliers removed, were used in determining the extrapolation factors. The consolidation and extrapolation of Scope 1 and Scope 2 GHG emissions is carried out at the Group level. Data for the period from January up to and December 31, 2024, was collected. For the fourth quarter, estimates based on documented assumptions, or prior-year data are permitted. Scope 1 and Scope 2 GHG emissions were analyzed according to the operational control approach. The key steps of the GHG accounting process include:

(1) Identification of Emission Sources

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

(2) Data Collection

The Nemetschek Group collects activity data for identified emission sources. For Scope 1 and Scope 2 GHG emissions, this includes fuel consumption and energy consumption. The data collection for calculating Scope 1 and Scope 2 GHG emissions is supported by an ESG software platform, enabling systematic, IT-supported data collection in accordance with the GHG Protocol Corporate Standard as well as the ESRS E1 requirements. Automated plausibility checks assist in the data collection and validation process.

(3) Application of Emission Factors

The ESG software platform calculates GHG emissions by linking activity data with specific emission factors. The emission factors used for calculating GHG emissions come from recognized external sources, such as the IPCC Guidelines (for global emission factors), national GHG inventories (for region-specific emission factors), as well as industry standards and databases (International Energy Agency [IEA], Department for Environment, Food & Rural Affairs [DEFRA], and U.S. Environmental Protection Agency [EPA]). The alignment with guiding principles application of internationally recognized standards, such as the GHG Protocol, is intended to ensure that the Nemetschek Group's GHG emissions are measured and reported consistently, transparently, and comparably.

(4) Conversion in CO_2 Equivalents

Using the latest Global Warming Potential (GWP) values from the IPCC, the ESG software platform converts non-CO_2-gases (CH_4, N_2O, HFCs, PFCs, SF_6 und NF_3)* into CO_2-equivalents to standardize the measurement and calculation of emissions (GHG emissions (kg CO_2eq) = Activity Data x Emission Factor). Non-CO_2 gases are accounted for through the location-specific emission factors associated with the country's average electricity mix. The ESG software platform enables seamless data collection, consolidation, and validation, and manages Scope 1 and Scope 2 GHG emissions Group-wide, aiming to capture all relevant environmental information fully and systematically.

* Methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFC), perfluorocarbon (PFC), sulfur hexafluoride (SF_6) and nitrogen trifluoride (NF_3).

(5) Data Quality

The Nemetschek Group collects activity data at the site level. In each brand within the group, responsible persons for local data collection, consolidation, and validation have been appointed. Activity data for Scope 1 and 2 are entered into the ESG software platform by local data gatherers, where all data points are pre-structured. A defined internal validation and control process at both the brand and group level ensures data integrity. The Nemetschek Group does not rely on information from companies in its value chain whose reporting periods differ from that of the Nemetschek Group.

Methodology and Process Description

Scope 3 GHG Emissions

In the 2024 fiscal year, the Nemetschek Group conducted a Scope 3 hotspot analysis to identify the relevant Scope 3 categories for inclusion in its company-specific GHG inventory. Scope 3 categories deemed insignificant or not applicable to the Nemetschek Group have been excluded from the inventory for this reporting year. The Nemetschek Group is committed to continually improving its data collection processes and regularly reviewing, updating, and gradually expanding its Scope 3 GHG inventory to enable more precise and comprehensive reporting.

As a result of the low contribution to total emissions based on the Scope 3 hotspot analysis, the following Scope 3 GHG emission categories were deemed insignificant and therefore not included in this year's report: Capital goods (3.2), Fuel- and energy-related Activities (3.3), Transportation and distribution (upstream) (3.4), Waste generated in operations (3.5), Business travelling (3.6), Employee commuting (3.7), and Investments (3.15). As the Nemetschek Group does not operate franchises (3.14) nor owns significant upstream (3.8) or downstream (3.13) leased assets, these categories are also excluded from this year's reporting. Additionally, as a provider of digital software solutions for the AEC/O sector as well as the media and entertainment industries, categories related to manufacturing are not applicable to the Nemetschek Group and, therefore, are not reported: Transportation and distribution (downstream) (3.9), Processing of sold products (3.10), and End-of-life treatment of sold products (3.12).

Based on the results of the conducted Scope 3 hotspot analysis, the Nemetschek Group has included the following Scope 3 GHG emission categories in its GHG inventory:

- Category 3.1 Purchased Goods and Services: The category 3.1 includes all upstream emissions from the goods (tangible) and services (intangible) purchased by the Nemetschek Group in the reporting year.
- Category 3.11 Use of Sold Products: The category 3.11 includes emissions from the use of software solutions sold by the Nemetschek Group in the reporting year.

Scope 3 GHG emissions were analyzed according to the operational control approach.

Category 3.1 Purchased Goods and Services

The Nemetschek Group records and reports indirect Scope 3 GHG emissions resulting from the procurement of goods and services. Scope 3 category 3.1 was calculated using the spend-based method.

(1) Reporting Boundaries

The process follows the principles of the GHG Protocol. All relevant emissions of the Nemetschek Group and its consolidated subsidiaries are considered. Expenditure categories were classified based on economic activity using the NACE coding system (Classification of Economic Activities in the EU, NACE). All types of costs (OpEx Goods/OpEx Services) that are also reflected in financial reporting were considered. The matching of expenditure categories to the corresponding NACE categories was performed using the European Commission's database (List of NACE Codes). Each expenditure category is assigned to the appropriate NACE code, as the corresponding emission factor is stored in the EXIOBASE emissions factor database for each NACE code.

(2) Calculation Method

The calculation of GHG emissions is based on the spend-based method, which is recognized as one of the approved calculation methods of the GHG Protocol for Scope 3 category 3.1. The process includes the following steps:

Emission Calculation: Emissions are calculated based on economic expenditures, multiplied by emission factors from the EXIOBASE database. The expenditures are based on actual values for the period from January to December 2024. The selection of emission factors is based on the assignment of each expenditure category to the corresponding NACE code (expenditure value [€] x emission factor [kg CO_2e/€] = GHG emissions [kg CO_2e]).

Inflation Adjustment: The emission factors of the EXIOBASE database are adjusted for inflation in order to enable a precise and up-to-date calculation of GHG emissions. The emission factors are based on the year 2020 and are adjusted to the price level of the year 2023 based on inflation rates from the World Bank. At the time of the GHG emissions calculation, the updated dataset of inflation rates from the World Bank for the year 2024 was not yet available.

(3) Calculation Tools Used

For the calculation of Scope 3 GHG emissions, the Nemetschek Group relies on information from the EXIOBASE database and the World Bank Global Database of Inflation. EXIOBASE provides an emission factor for each NACE category, which is assigned to a specific expenditure category. The World Bank Global Database of Inflation is used to adjust the emission factors to inflation-adjusted values. By using recognized data sources, the Nemetschek Group ensures that the calculation is based on trustworthy data.

3.11 Use of Sold Products

The Nemetschek Group tracks and reports Scope 3 GHG emissions (Scope 1 and Scope 2 GHG emissions of customers and end-users) resulting from the use of its sold software solutions. The Scope 3 category 3.11 is determined based on identified application scenarios, which are based on annual software and CPU usage time. At least one responsible person from product management or product development has been appointed within each brand, with the necessary expertise to determine application scenarios.

(1) Reporting Boundaries

The reporting boundaries for Scope 3 GHG emissions are clearly defined according to GHG Protocol standards and include indirect Scope 3 GHG emissions from the Group: Emissions from the use of software solutions sold by the Nemetschek Group are included as part of Scope 3 GHG emissions. All relevant software usage-related emissions of the Nemetschek Group and its fully consolidated subsidiaries are accounted for.

(2) Calculation Methods

To calculate GHG emissions, the following steps were undertaken:

Emission Calculation: Emissions are calculated based on primary data and approximations, which were determined through queries per software product. The total number of software users, the type of user devices, the countries of origin of the end-users, the usage time of the devices per user, the CPU time, as well as the initial downloads and updates were requested. The data was calculated using emission factors from the Ecoinvent, IEA, Öko-Institut e.V., and The Shift Project databases. Missing information was supplemented or estimated through informed assumptions by the specialist departments.

(3) Calculation Tools Used

Assumptions based on The Shift Project's "Lean ICT: Towards Digital Sobriety"* study were used to calculate the energy consumption of end-user devices (PC and mobile devices). The emission factors for direct emissions from the energy mix (electricity consumption) per country are based on the Ecoinvent database, V3.10 (Energy consumption of the end-user device [kWh] x Emissions factor energy mix [kg CO_2e/kWh] = GHG emissions [kg CO_2e]). The emission factors for indirect emissions for software downloads and updates are taken from the Öko-Institut e.V. study "Digitaler CO_2-Fußabdruck"**. To calculate the GHG emissions resulting from downloads and updates, the amount of transmitted data [GB] is multiplied by the emissions factor for data transfer in a data center (Data transfer amount [GB] x Emissions factor data transfer data center [kg CO_2e/GB] = GHG emissions [kg CO_2e]).

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

GHG intensity per net revenue	2024
Total GHG emissions (location-based) per net revenue (tCO_2eq/€)	0.000063
Total GHG emissions (market-based) per net revenue (tCO_2eq/€)	0.000063

For the calculation of the GHG intensity, the Nemetschek Group uses the revenues from the Group management report, see *<< 3.3 Earnings, Financial Position and Net Assets of the Nemetschek Group >>* Line "Total year".

In connection with the assessment of climate impacts of material physical risks that could affect the financial position of the Group, the Nemetschek Group provides the following information: Based on the results of the climate risk analysis, it has been determined that there are currently no sites with significant assets exposed to material physical risks. This conclusion applies to the assets of the Nemetschek Group both within and outside the EU. Although currently no significant assets are exposed to a material physical risk, the Nemetschek Group pursues a proactive approach to risk management. The processes include continuous monitoring and assessment of potential risks to existing assets. This is to ensure that the Nemetschek Group can react promptly and effectively to emerging climate-related risks. In accordance with ESRS 1 paragraph 137 and ESRS 1 Appendix C, the Nemetschek Group conducted a qualitative climate risk analysis for the financial year 2024. No quantitative data is collected or disclosed.

* The Shift Project (2019): Lean ICT: Towards Digital Sobriety.
** Öko-Institut e.V. (2020): Digitaler CO_2-Fußabdruck. Data collection to estimate the manufacturing effort, energy consumption, and usage of digital end devices and services.