

## 2 Non-Financial Statement

### 2.1 About This Report and the Company

#### About This Report

The Nemetschek Group has integrated its Group Non-Financial Statement into the Group's Annual Report. In accordance with Section 317 (2) of the German Commercial Code (Handelsgesetzbuch – HGB), the Group Non-Financial Statement is not subject to the statutory audit. Auditing firm PricewaterhouseCoopers GmbH, Wirtschaftsprüfungsgesellschaft (PwC) subjected the Group Non-Financial Statement of the Nemetschek Group to a limited-assurance audit. The Supervisory Board has also examined this statement and reached the conclusion that there are no grounds for reservations.

This section of the Group Management Commentary contains the Nemetschek Group's Group Non-financial Statement based on the German CSR Directive Implementation Act (CSR-RUG), which came into effect on January 1, 2017. Based on the requirements set forth in section 315c in conjunction with sections 289c to 289e of the HGB, a company must transparently describe in detail its key nonfinancial activities within the Nemetschek Group in relation to five aspects specified in the law: respect for human rights, combating corruption and bribery, employee concerns, environmental concerns, and social concerns. In accordance with Article 8 of Regulation 2020/852 of the European Parliament and the Council of the European Union of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088, this Non-Financial Statement by the Nemetschek Group outlines whether and to what extent the Group's activities are associated with economic activities that qualify as environmentally sustainable. Information on this is included in section [« 2.4 EU Taxonomy »](#) of this Non-Financial Statement.

This Non-Financial Statement is directed at clients, business partners, employees and investors of the Nemetschek Group, as well as interested representatives from business, science, politics and society. Unless otherwise indicated, this Group Non-Financial Statement applies to all companies included in the consolidated financial statements, and sets out the company's objectives with respect to its non-financial activities, the structures it has created, and the measures that have helped to foster sustainable development in the 2023 fiscal year.

The Nemetschek Group did not apply an external framework for the preparation of its Non-Financial Statement for the 2023 fiscal year, for reasons including the major changes in the regulatory environment at present. Instead, the existing reporting structures were used like in previous years. The Nemetschek Group based its reporting, materiality analysis and management approaches on the standards of the Global Reporting Initiative (GRI Standards). With effect from fiscal year 2024, the Nemetschek Group is required, pursuant to the Corporate Sustainability Reporting

Directive (CSRD) adopted by the European Commission, to report on its sustainability activities in line with the European Sustainability Reporting Standards (ESRS). The company continued its preparations for CSRD-compliant reporting and implementation in 2023 in order to meet the regulatory requirements for reporting year 2024.

To improve readability, the masculine form is used for the majority of personal nouns in this Group Non-Financial Statement. This does not imply any discrimination against other genders, but is intended to be understood as gender-neutral in the interests of linguistic simplification.

The Nemetschek Group is a global provider of software solutions in the AEC/O industry (architecture, engineering, construction and operation) and the media sector. The Nemetschek Group's business model is described in depth in the section [« Group Business Model »](#) of this Group Management Commentary.

### 2.2 Sustainability at the Nemetschek Group

#### Approach to Sustainability

The Nemetschek Group places considerable importance on good corporate governance and social and environmental responsibility. The Group aims to increase efficiency and productivity along the entire value chain of the construction industry through its software solutions. These solutions cover the complete workflow in the life cycle of a construction or infrastructure project, from the first sketch to the construction and operation of the property. Architects, engineers of various disciplines, building contractors, property developers, property managers, and building managers can use the Nemetschek Group's software solutions to design, build, and manage properties and building structures digitally and efficiently throughout the building life cycle.

We focus on acting sustainably not only in the development of our software solutions, but also in how we treat our employees and approach our role in society. For this reason, the Nemetschek Group has defined standards in its Code of Conduct for the way in which it conducts day-to-day business. The Code of Conduct is regularly reviewed to ensure it is current and revised accordingly. Specifically, it says:

*“Each of us contributes to the public image of the Nemetschek Group through our appearance, conduct, and actions. We are all responsible for ensuring that we, as the Nemetschek Group, live up to our global legal and social responsibility.”*

The Code of Conduct states that the Nemetschek Group does not tolerate any form of discrimination or harassment, nor corruption of any kind. Furthermore, each and every employee is required to use all resources sparingly and in an environmentally friendly manner in everyday working life. Employee responsibility also plays a significant role.

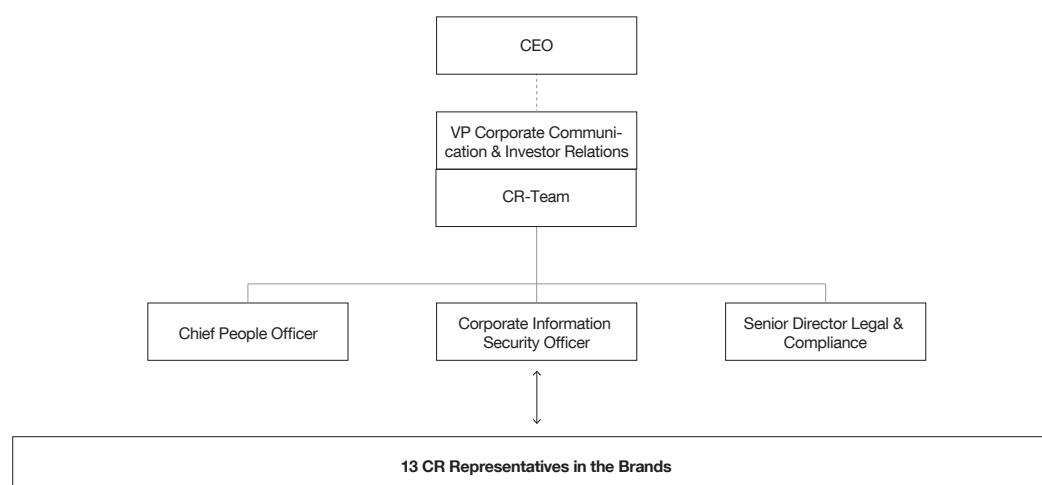
Beyond its own organization, the Nemetschek Group also has its suppliers commit to a Supplier Code of Conduct for suppliers and business partners, for example. This particular code of conduct provides guidelines that include the fundamental principles of the International Labour Organization (ILO), among other things. Further information on these two topics is provided in the section [« Integrity and Compliance »](#).

### Sustainability Structures within the Company

There are standards applicable across the Group that provide the basis for sustainability-related activities. They cement sustainability as an integral part of all business practices of the Nemetschek Group. The sustainability team and the cross-functional Core Sustainability Team identify sustainability-related topics and coor-

dinate the implementation of the corresponding measures. The sustainability team maintains close contact with the Executive Board in this regard. The Chief Executive Officer (CEO) holds responsibility for sustainability within the Executive Board. The CEO engages intensively with the sustainability team about the progress on relevant activities within the company, usually once per quarter, and discusses the next steps to take. Furthermore, the Executive and Supervisory Boards are kept abreast of key sustainability developments by means of a report every quarter. The regular reporting to and dialog with the Executive and Supervisory Boards focus in particular on the key issues identified through the Materiality Analysis, which is described below, and on the development of these issues.

#### THE GROUP'S CORPORATE RESPONSIBILITY (CR) STRUCTURE



Because the Nemetschek Group consists of 13 brands, many of the non-financial issues are also managed by the brands independently. In order to coordinate the activities and align them across the Group, the sustainability representatives of all brands hold regular discussions on matters such as the ongoing development of the future sustainability strategy, non-financial risks and best practices within the brands. The virtual meetings have been held once per quarter since the middle of the fiscal year. The sustainability representatives are the driving force for the relevant sustainability issues within their brand and are tasked with exchanging information with Nemetschek SE as well as with their colleagues at their brand and beyond.

### Stakeholder Management

The key stakeholders for the Nemetschek Group are its employees, business partners, clients, suppliers, and investors, as well as universities and other educational establishments, the media and society at large. Contact with business partners and collaboration with universities and other educational establishments happens largely directly via the subsidiaries. The investors are kept up to date by means of periodic reports on financial market matters, and through their regular contact with the Investor Relations department and the Executive Board. The Annual General Meeting also provides an opportunity for direct dialog with the shareholders. The Nemetschek Group strives to communicate openly and reliably with all stakeholders, and in so doing, also to develop its sustainability activities on an ongoing basis. Continual dialog with stakeholders is intended to increase transparency and reinforce trust in the Nemetschek Group, while also helping to share its sustainability approach.

## Material Risks

The Nemetschek Group examines not only the main risks for its business activities but also risks that could have a significant negative impact on the concerns defined for non-financial reporting (HGB section 315c in conjunction with section 289c(3)(3) and (4)). The risk assessment involves recording the gross risk values for the amount of loss and probability of occurrence as far as possible, as well as the net risk positions remaining after risk-mitigating measures.

Similarly to the previous year, no material risks that would very likely have serious effects were identified for 2023 with respect to the topics defined in the non-financial reporting. Consequently, there remained no risks for 2023 that, on a net basis, meet the materiality criteria under section 289c (3)(3) and (4) HGB. This risk assessment was coordinated with the sustainability representatives for the brands during the reporting period.

## Materiality Analysis

The Nemetschek Group performs an extensive materiality analysis every two years in order to align its sustainability activities with the interests of stakeholders. An assessment of the key issues and their validity is conducted in the intervening years. The Group started to carry out a double materiality analysis pursuant to the requirements of the ESRS standards in the 2023 fiscal year, and plans further strategic development of this approach in 2024. Reporting for the 2023 fiscal year was therefore based on the materiality analysis last performed in 2021, which was reviewed in terms of validity, and its key topics used as the basis for the sustainability report in the reporting year.

A variety of external frameworks such as the GRI Standards and various ESG and sustainability ratings were used to assess how current and relevant selected topics in the 2021 materiality analysis were. Then, roughly 850 internal and external stakeholders were consulted to identify material topics and their relevance to the Group's business and to evaluate the impacts on the environment, employees, and society. Weighting the individual results ensured that the overall result was representative. The CR Core Team concluded the process by discussing and validating the ranking of the issues at a final workshop. These results were presented to the Executive Board and subsequently reported to the Supervisory Board.

The following table shows the topics that were identified as material and their allocation to the overarching fields of action and concerns under the CSR-RUG.

### FIELDS OF ACTION AND MATERIAL TOPICS

Field of Action ("concern" under CSR-RUG)	Material Topics at Nemetschek Group
<b>Employees and Society</b> (Social Issues and Employees)	<ul style="list-style-type: none"> <li>» Attracting and retaining employees</li> <li>» Training and education</li> <li>» Employee health</li> <li>» Diversity and inclusion</li> <li>» Client relationships</li> <li>» Partnerships with higher-education institutions</li> </ul>
<b>Environment and Climate</b> (Environment)	<ul style="list-style-type: none"> <li>» Environmental and social effects of products</li> </ul>
<b>Integrity and Compliance</b> (Human Rights and Combating Corruption)	<ul style="list-style-type: none"> <li>» Fair business practices and anticorruption</li> <li>» Antidiscrimination</li> <li>» Data protection and information security</li> </ul>

The Nemetschek Group additionally reports on the subject "Group Energy Consumption and Emissions" in the section [« Environment and Climate »](#) in the Group Non-Financial Report 2023 in light of the future regulatory requirements of the CSRD and resulting mandatory application of the ESRS standards.

## 2.3 Key Non-Financial Issues

### Employees and Society

At the Nemetschek Group, the focus is on employees. The Nemetschek Group believes that satisfied, successful, and healthy employees are crucial to sustainable business development. The Group's management maintains an open dialog with all employees at all levels and has set clear focus areas and objectives for human resources work at the company. The most important goals remain the same, namely, to create the best possible environment, to attract the best talent to the company and retain it, to offer equal opportunities, and to treat everyone with the utmost respect and appreciation. A global incentive system was established for Nemetschek Group managers in the 2023 fiscal year to reinforce these goals. And this social responsibility is not limited to only the employees at the Group. It also applies to clients, partners, and society as a whole. The Nemetschek Group Code of Conduct states the importance of acting responsibly in relation to all our stakeholders.