

2 Non-Financial Declaration

The Nemetschek Group has integrated its non-financial Group declaration into the Group Management Report. In accordance with Section 317 (2) of the HGB, the non-financial Group declaration is not subject to the statutory audit. Auditing firm Ernst & Young GmbH subjected the non-financial Group declaration of the Nemetschek Group to an audit in order to obtain limited assurance. The Supervisory Board has also examined the non-financial Group declaration and reached the conclusion that there are no grounds for reservations.

2.1 Principles

This section contains the Nemetschek Group's non-financial Group declaration based on the CSR Directive Implementation Act (CSR-RUG), which came into effect on January 1, 2017. The requirements set forth by Section 315c in conjunction with 289c to 289e of the German Commercial Code (Handelsgesetzbuch – HGB) prescribe that the company transparently describe in detail its key non-financial activities within the Nemetschek Group, at least those pertaining to the five areas specified by the directive: respect for human rights, anti-corruption and bribery, employee concerns, environmental concerns and social concerns.

The Nemetschek Group does not use an external framework for the preparation of the non-financial Group statement and instead, as in previous years, uses existing structures for its reporting. The business model of the Nemetschek Group is described under section [<< 1.1 Group Business Model >>](#).

2.2 Corporate Social Responsibility (CSR) at the Nemetschek Group

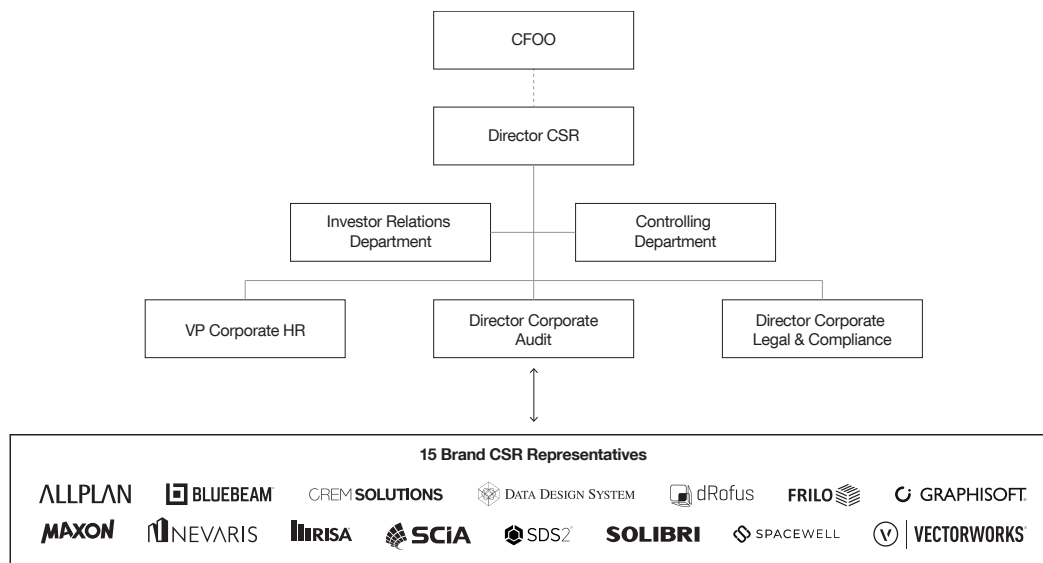
The Nemetschek Group places considerable importance on good corporate governance and social and environmental responsibility. The Group sets itself the goal of increasing efficiency and productivity along the entire value chain of the construction industry through its software solutions. These solutions map the complete workflow in the lifecycle of a construction or infrastructure project – from the architects' first sketch, through construction, to building management and operation of the property. Architects, engineers of all disciplines, building contractors, property developers, real estate administrators and building managers can use the Nemetschek Group's software solutions to design, build and manage the property digitally and thus conserve resources over the entire lifecycle.

In order to promote sustainable development beyond software solutions, the Nemetschek Group has defined standards for the way in which it conducts day-to-day business in its Code of Conduct. More specifically, the Code of Conduct states: *“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 a Group live up to our global social responsibility.”*

Among the individually specified duties of all employees are the protection of natural resources, provisions for anti-corruption and the obligation to refrain from all forms of discrimination. The treatment of Group employees is also geared towards sustainability. Employee responsibility also plays a significant role in the Nemetschek Group.

Since 2017, selected basic and Group-wide standards relating to non-financial issues have been introduced as part of CSR activities. These are aimed at making sustainability an integral part of all business practices of the Nemetschek Group. A CSR officer has been appointed at the holding company to implement these goals. Together with a cross-departmental CSR core team, they identify relevant topics and coordinate the implementation of the corresponding measures. The CSR officer is in close contact with the Executive Board. Once a quarter, the CSR officer meets with the spokesperson of the Executive Board to coordinate current CSR measures. The full Executive Board and Supervisory Board are also informed about ongoing sustainability activities on a quarterly basis in a written report by the CSR officer.

THE CSR STRUCTURE IN THE GROUP



Because the Nemetschek Group consists of 15 largely independent brands, many of the non-financial issues are still managed independently by the individual brands. For this purpose, individual contact persons have been appointed in each brand – the CSR representatives. Their task involves both promoting all topics in connection with corporate social responsibility and taking over the exchange of information in this regard with the holding company and the employees within their own brand.

2.3 Key Non-Financial Issues

An important basis for sustainable management in the Nemetschek Group is the materiality analysis from 2019. Using various external frameworks, topics were identified and their business relevance and impact on the environment, employees and society were analyzed. The results of the 2019 analysis were also fully valid in 2020.

MATERIALITY MATRIX OF THE NEMETSCHKEK GROUP

