

The matrix shows the Nemetschek Group topics that have been identified as material. The topics above the blue shaded area were categorized as high in terms of business relevance as well as on the impact of business activities on the respective sustainability concerns. In accordance with the criteria of the CSR-RUG, they are the subject of this non-financial Group statement.

The topics identified have been assigned to the following four fields of action:

Field of action (relevance in accordance with CSR-RUG)	Material topics at Nemetschek
<b>Integrity and compliance</b> (human rights and anti-corruption)	» Fair business practices » Prevention of discrimination
<b>Environment</b> (environment)	» Product responsibility » Conservation of operating resources
<b>Customers and society</b> (social issues)	» Long-term customer relationships » Cooperation with universities
<b>Employee responsibility</b> (employees)	» Attracting and retaining employees » Education and training » Promotion of health » Promoting diversity & inclusion

## 2.4 Main Risks

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

As in the previous year, no material risks that would very likely have serious effects were identified for 2020 for the topics defined in the non-financial reporting. Consequently, there were no risks for 2020 which, on a net basis, meet the materiality criteria in accordance with Section 289c (3) Nos. 3 and 4 of the HGB.

## 2.5 Key CSR Issues

### Integrity and compliance

Nemetschek is committed to a strict avoidance of corruption and bribery as well as to fair competitive behavior. This is based on the conviction that long-term business success can be achieved only by acting in a legally compliant and responsible manner. An open corporate culture and an established and effective compliance management system are key in the fight against corruption and bribery.

Actual or suspected violations of applicable laws, internal regulations or ethical standards could have negative financial consequences. They could also have a negative impact on the reputation of the Nemetschek Group. Accordingly, the first objective is to avoid compliance incidents as a matter of principle. To this end, the Nemetschek Group takes a preventive compliance approach and fosters a corporate culture in which all employees are sensitized to the issue and receive appropriate training.

### Overarching management approach

In order to promote trusting and long-term business relationships, the Nemetschek Group focuses on the transparent and lawful processing of all transactions. In addition, employees are expected to treat each other fairly and respectfully within the company and towards third parties. To this end, the most important principles and regulations have been summarized in the Nemetschek Group's Code of Conduct and made available on the company website in German and English. It has been publicized throughout the company and is binding for all employees – regardless of their position.

In 2020, the Covid-19 pandemic also impacted the implementation of planned projects in the area of compliance. This applies, for example, to the implementation of the Group-wide compliance risk analysis. Despite restrictions, all key internal processes and requirements were adhered to as best as possible during the pandemic.

### Compliance

The compliance management system forms the basis of the preventive compliance approach. The practical implementation of this compliance management system in the subsidiaries is carried out by the compliance officers (coordinators) of the individual brands of the Nemetschek Group as well as by the group-wide compliance network implemented in 2020. Quarterly surveys of all brands are consolidated by the Corporate Legal & Compliance department, reviewed and reported directly to the CEO and Chief Financial and Operating Officer (CFOO) of the Nemetschek Group. Ad-hoc compliance reports are also prepared as part of an applied due diligence process as required. The Supervisory Board and the Executive Board are regularly informed about issues relevant to compliance.