

Information Security

Data security is ensured in the Nemetschek Group by means of appropriate organizational and technical measures at the Group level and at the level of the 13 brands. The overarching security standards and measures are specified and monitored by Corporate Information Security. They are based on an information security management system that meets the recognized information security standards under ISO 27001.

These requirements are described in the Group-wide information security policy, which was newly introduced in 2022. It comprises guidelines for the organization of information security, for the integration of management, and for the necessary technical and organizational measures that serve the implementation and monitoring of information security. The scope of this information security policy, which is binding for all Group units, covers the protection of all IT systems, the data stored in them, and the security of our products. The measures related to this policy were adapted according to ISO 27001 to the current prevailing conditions and needs in 2022 as part of a “plan-do-check-act” cycle.

The outlined measures aim to prevent security incidents, detect them in their root stages, and ensure an appropriate response if they do occur. The measures are also reviewed at regular intervals by independent bodies as well as by Corporate Audit and Information Security.

The measures that are implemented in a decentralized manner by the brands are also complemented by regular information security measures that are controlled centrally by Corporate Information Security. They include, for example, awareness campaigns with phishing simulations and other technical and organizational security projects. Four campaigns were carried out during the reporting period. The Nemetschek Group additionally holds Group-wide cybersecurity insurance covering all companies in the Group for further protection against cyber risk.

2.3 EU Taxonomy

As of fiscal year 2021, companies required to prepare non-financial consolidated financial statements in accordance with Section 315b of the German Commercial Code (HGB) must comply with the requirements of the EU taxonomy, more specifically Regulation (EU) 2020/852 of the European Parliament and of the Council of June 18, 2020, on establishing a framework to facilitate sustainable investment and amending Regulation (EU) 2019/2088. The EU Taxonomy provides a single classification system for the environmental sustainability of economic activities. On the one hand, this is intended to make the sustainability activities of companies more comparable and, on the other, to achieve the implementation of the European Green Deal, i.e., climate neutrality by 2050.

ENVIRONMENTAL GOALS OF THE EU

1. Climate change mitigation	4. Transition to a circular economy
1. Climate change adaption	5. Pollution prevention and control
3. Sustainable use and protection of water and marine resources	6. Protection and restoration of biodiversity and ecosystems

According to Article 8 of the EU Taxonomy Regulation, for the reporting year 2022, the share of revenues, capital expenditures, and operating expenditures related to taxonomy-eligible and taxonomy-compliant economic activities related to the first two environmental objectives of climate change mitigation and adaptation must be published.

Process for surveying the taxonomy-eligible and taxonomy-compliant activities of the Nemetschek Group

In order to survey the taxonomy-eligible* and taxonomy-compliant activities, a working group consisting of specialists and managers from the areas of finance, controlling, investor relations and the sustainability department was put together in the previous year. In addition, benchmarking was carried out with various market competitors.

To determine the taxonomy eligibility of the revenue, the individual revenue streams were first identified by segment, brand and product. Then, the relevant economic activities were identified based on Annex I and II of the delegated act on the two climate targets. These were first validated at the level of Nemetschek SE and then with the controlling of the operating units. Subsequently, the taxonomy eligibility of the capital and operating expenditures was analyzed. The analysis carried out in the previous year was checked for validity in the fiscal year 2022 and did not provide any new findings. To avoid double counting in the analysis, the allocation was always made to only one relevant economic activity.

The following key figures were determined on the basis of the process described and with reference to the basic figures in connection with the International Financial Reporting Standards (IFRS) applicable to the consolidated financial statements.

In-depth analysis of revenues

The business model of the Nemetschek Group is to develop and sell software for the construction and media industries. Activities 8.2 (Data-based solutions to reduce greenhouse gas emissions) and 9.3 (Freelance services related to the energy performance of buildings) were identified as taxonomy-eligible with regard to the environmental goal of climate protection. The in-depth investigation revealed that these activities are considered immaterial (< 1%) due to the low volume of sales. There are no revenues that potentially have a material contribution to climate change adaptation.

Revenue in accordance with the EU taxonomy comprises the revenue reported in the consolidated statement of comprehensive income. In fiscal year 2022, these amounted to EUR 801.8 million and can be reconciled to our consolidated financial statements [« Consolidated financial statements \(IFRS\) - Statement of comprehensive income »](#). In order to determine the taxonomy-eligible or taxonomy-compliant portion of revenue, the revenue assessed as taxonomy-eligible is set in relation to the revenue of the Nemetschek Group.

As the Nemetschek Group does not have any taxonomy-compliant revenues, the following reporting focuses on the proportion of sustainable investments (CapEx) and operating expenses (OpEx) within the meaning of the EU taxonomy that can be allocated to the first environmental objective. There are no capital or operating expenditures that potentially have a significant contribution to cli-

mate change adaptation. Eligible capital and operating expenditures relate exclusively to purchased goods and services.

In-depth examination of capital expenditures (CapEx).

In fiscal 2022, total capital expenditures were determined from additions to property, plant and equipment of EUR 14.0 million ([« Note 15 Property, plant and equipment »](#) in the notes to the consolidated financial statements), intangible assets of EUR 33.1 million ([« Note 16 Intangible assets and goodwill »](#) in the notes to the consolidated financial statements), and additions to rights of use of EUR 27.4 million ([« Note 17 Leasing »](#) in the notes to the consolidated financial statements). In total, the aforementioned investments amounted to EUR 74.5 million in the financial year 2022. To determine the taxonomy-eligible or taxonomy-compliant portion, the investments assessed as taxonomy-eligible or taxonomy-compliant are set in relation to the total investments determined.

The capital expenditure of the Nemetschek Group is of minor importance overall due to the business model. On the basis of the analysis carried out, no significant taxonomy-compliant investments were identified. Thus, the taxonomy-eligible capital expenditures in the fiscal year 2022 were EUR 0 million.

In-depth analysis Operating expenses (OpEx).

Total OpEx consists of direct non-capitalized costs related to research and development, building renovations, short-term leases, maintenance, and repair. These include:

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

Based on the analysis performed, no significant taxonomy-eligible operating expenses were identified.

* Taxonomy-eligible means that the economic activities fall within the scope of the EU taxonomy. This does not necessarily mean that these economic activities also make a substantial contribution to the achievement of an environmental objective (taxonomy-compliant).

Summary presentation of the taxonomy-eligible economic activities.

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	801.8	100%	74.5	100%	183.6	100%
Of which taxonomy eligible business activities	0.0	0%	0.0	0%	0.0	0%

The current focus of the EU taxonomy is on carbon-intensive industries. The Nemetschek Group with its core business is therefore currently not affected by the EU taxonomy regulation.

Due to the upcoming expansion with the four further environmental targets, as well as possible expansion of the existing environmental targets with further activities, it cannot be ruled out that the business activities of the Nemetschek Group will be affected by the EU taxonomy regulation in the future.

REPORTING SHEET: PROPORTION OF REVENUES FROM GOODS OR SERVICES RELATED TO TAXONOMY-COMPLIANT ECONOMIC ACTIVITIES - DISCLOSURE FOR THE YEAR 2022

Business activities	Code(s)	Revenues (absolute) (EUR million)	Share (of total revenues) (%)	Criteria for a substantial contribution					
				Climate change mitigation (%)	Climate change adaption (%)	The sustainable use and protection of water and marine resources (%)	The transition to a circular economy (%)	Pollution prevention and control (%)	The protection and restoration of biodiversity and ecosystems (%)
A. TAXONOMY-ELIGIBLE ACTIVITIES									
A.1. Taxonomy-compliant activities (taxonomy-compliant)		-	-	-	-	-	-	-	-
A.2 Taxonomy-eligible but not environmentally sustainable activities (non taxonomy-compliant activities)		-	-						
Revenues of taxonomy-eligible but not environmentally sustainable activities (non taxonomy-compliant activities)		-	-						
Total (A.1 + A.2)		-	-						
B. NON-TAXONOMY ACTIVITIES									
Revenues of non-taxonomy activities (B)		801.8	100%						
Total (A + B)		801.8	100%						

**REPORTING SHEET: PROPORTION OF CAPEX FROM GOODS OR SERVICES
RELATED TO TAXONOMY-COMPLIANT ECONOMIC ACTIVITIES - DISCLOSURE FOR THE YEAR 2022**

Business activities	Code(s)	CapEx (absolute) (EUR million)	Share (of total CapEx) (%)	Criteria for a substantial contribution					
				Climate change mitigation (%)	Climate change adaption (%)	The sustaina- ble use and protection of water and ma- rine resources (%)	The transition to a circular economy (%)	Pollution prevention and control (%)	The pro- tection and restoration of biodiversity and ecosys- tems (%)
A. TAXONOMY-ELIGIBLE ACTIVITIES									
A.1. Taxonomy-compliant activities (taxonomy-compliant)		-	-	-	-	-	-	-	-
A.2 Taxonomy-eligible but not environmentally sustainable activities (non taxonomy-com- pliant activities)		-	-						
CapEx of taxonomy-eligible but not environmentally sustainable activities (non taxonomy-com- pliant activities)		-	-						
Total (A.1 + A.2)		-	-						
B. NON-TAXONOMY ACTIVITIES									
CapEx of non-taxonomy activities (B)		74.5	100%						
Total (A + B)		74.5	100%						

**REPORTING SHEET: PROPORTION OF OPEX FROM GOODS OR SERVICES
RELATED TO TAXONOMY-COMPLIANT ECONOMIC ACTIVITIES - DISCLOSURE FOR THE YEAR 2022**

Business activities	Code(s)	OpEx (absolute) (EUR million)	Share (of total OpEx) (%)	Criteria for a substantial contribution					
				Climate change mitigation (%)	Climate change adaption (%)	The sustaina- ble use and protection of water and ma- rine resources (%)	The transition to a circular economy (%)	Pollution prevention and control (%)	The pro- tection and restoration of biodiversity and ecosys- tems (%)
A. TAXONOMY-ELIGIBLE ACTIVITIES									
A.1. Taxonomy-compliant activities (taxonomy-compliant)		-	-	-	-	-	-	-	-
A.2 Taxonomy-eligible but not environmentally sustainable activities (non taxonomy-com- pliant activities)		-	-						
OpEx of taxonomy-eligible but not environmentally sustainable activities (non taxonomy-com- pliant activities)		-	-						
Total (A.1 + A.2)		-	-						
B. NON-TAXONOMY ACTIVITIES									
OpEx of non-taxonomy activities (B)		183.6	100%						
Total (A + B)		183.6	100%						

