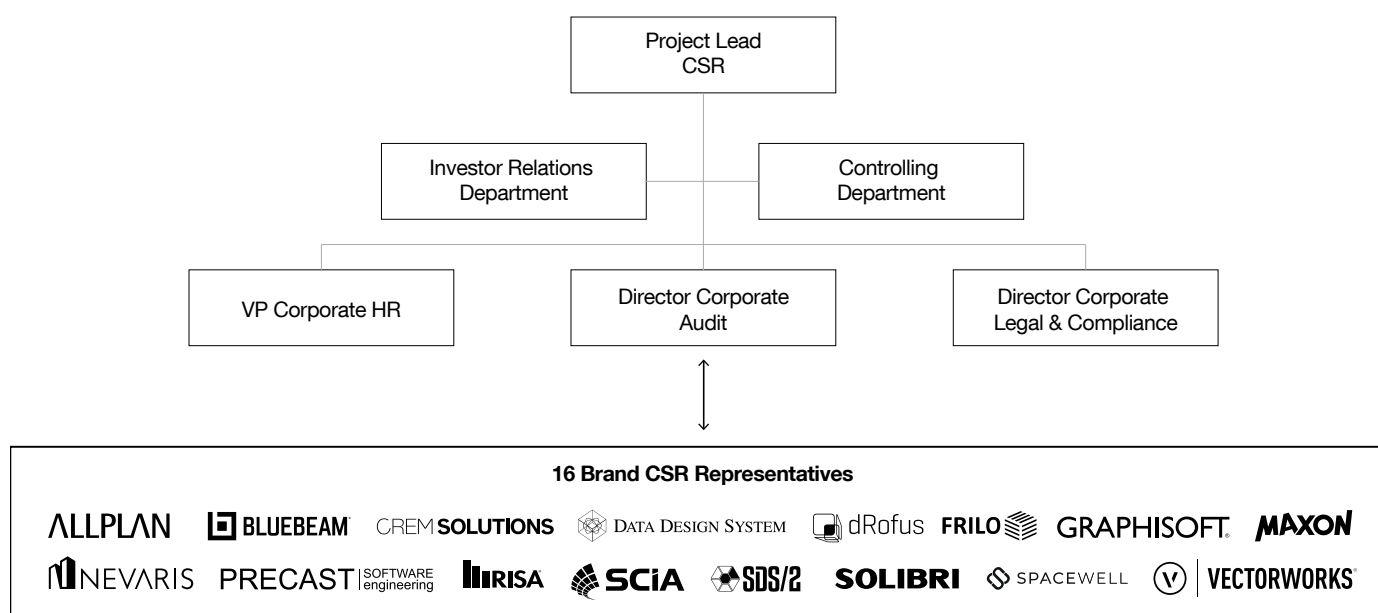


CSR ORGANIZATION OF THE NEMETSCHEK GROUP



2.3 Key Non-Financial Issues

In order to ensure that the key non-financial issues are up to date, a materiality analysis was carried out again in 2019. The list of issues from the previous analysis of 2017 served as a basis for this. Using various external frameworks, additional issues were identified and their business relevance and impact on the environment, employees and society were analyzed. It was also examined whether issues should be dropped, added or combined with others. The revised list was validated by the CSR core team. To assess the business relevance of the issues, in-depth interviews were conducted with the Executive Board or the heads of the four segments and with a representative of the Works Council of Nemetschek SE. In a subsequent workshop, the CSR core team worked out various hypothetical effects related to these issues. The results of this analysis and their relevance to business were then presented in a matrix and approved by the CSR core team and the Executive Board member responsible for CSR.

2.4 Material Risks

For non-financial reporting, 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. No material risks were identified for the topics defined in the non-financial reporting that would very likely have serious negative effects. Consequently, there were no risks for 2019 which, on a net basis, meet the materiality criteria in accordance with Section 289c (3) Nos. 3 and 4 of the HGB.