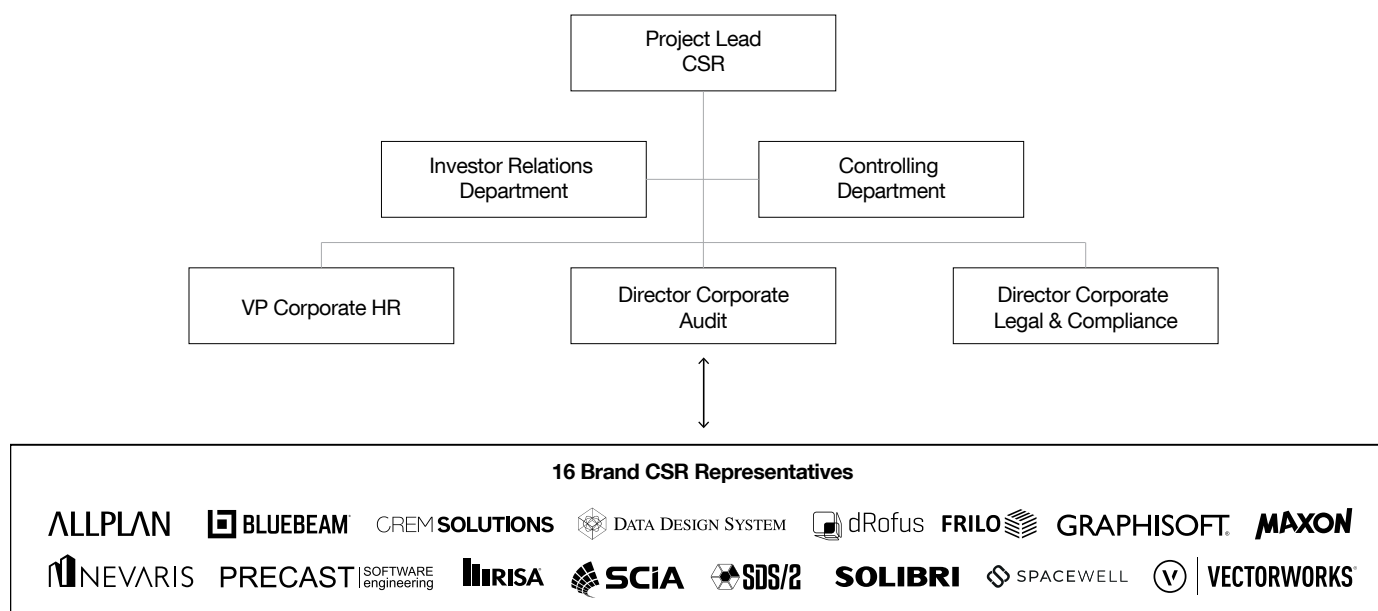


## CSR ORGANIZATION OF THE NEMETSCHEK GROUP



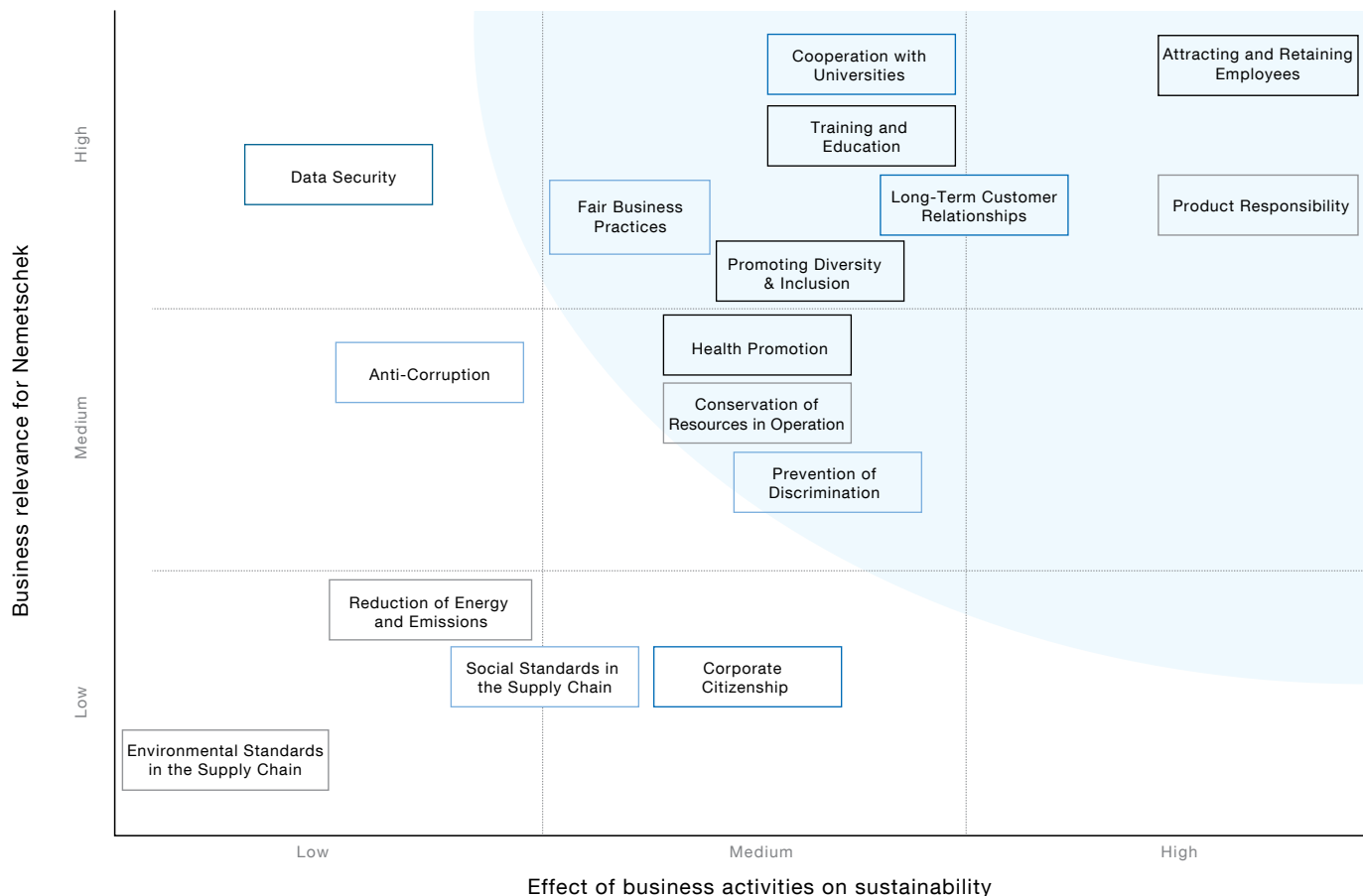
## 2.3 Key Non-Financial Issues

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.

## MATERIALITY MATRIX OF THE NEMETSCHEK GROUP



The matrix shows the Nemetschek Group topics that have been identified as material. The topics above the blue shaded area were prioritized 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
Integrity and compliance (human rights and anti-corruption)	<ul style="list-style-type: none"> <li>» Fair business practices</li> <li>» Prevention of discrimination</li> </ul>
Environment (environment)	<ul style="list-style-type: none"> <li>» Product responsibility</li> <li>» Conservation of operating resources</li> </ul>
Customers and society (social issues)	<ul style="list-style-type: none"> <li>» Product responsibility</li> <li>» Conservation of operating resources</li> </ul>
Employee responsibility (employees)	<ul style="list-style-type: none"> <li>» Gaining and retaining employees</li> <li>» Education and training</li> <li>» Promotion of health</li> <li>» Promotion of diversity and inclusion</li> </ul>

In the following, the four fields of action with their overarching management approaches and the key issues identified are presented in detail.