



Sustainability Statement

2025

March 31, 2026

Table of Contents

1	General Information	3
1.1	Basis for preparation	3
1.2	Strategy, business model and sustainability	4
1.3	Double Materiality Assessment	5
1.4	Policies adopted to manage material sustainability matters	6
2	Environmental Disclosures	8
2.1	Climate impacts, risks and opportunities	8
2.2	GHG reduction targets and climate transition	10
2.3	Energy consumption	10
2.4	GHG emissions	11
2.5	Waste management	13
2.6	Pollution of air, water and soil; biodiversity; water usage; resource use; circular economy	13
2.7	Offsetting strategy	14
3	Social Disclosures	15
3.1	Workforce – general characteristics	15
3.2	Workforce health & safety	16
3.3	Workforce remuneration	16
3.4	Number of training hours per employee	16
3.5	Additional own workforce characteristics	17
3.6	Human rights policies and processes; severe negative human rights incidents	17
4	Governance Disclosures	18
4.1	Convictions and fines for corruption and bribery	18
4.2	Exclusion from EU reference benchmarks	18
4.3	Gender diversity ratio in the governance body	18
5	Entity-Specific Disclosures: Information Security and Data Protection	20
6	Appendix: VSME reference table	21

1 General Information

This Sustainability Statement is an extract of Software GmbH's 2025 Annual Report. It has not been subject to a mandatory nor a voluntary audit; as such, data presented in this statement is unaudited.

1.1 Basis for preparation B1

For the reporting period spanning 1 January 2025 to 31 December 2025, the company has prepared its sustainability disclosures in accordance with EFRAG's Voluntary Sustainability Reporting Standards (VSME) Option B, meaning that both the Basic Module and the Comprehensive Module have been applied.¹ This approach ensures that the reporting reflects a broad and detailed view of the company's sustainability performance and governance structures.

Over the past two years, our organization has undergone an extensive and strategic transformation that fundamentally reshaped our operational footprint, business model, and workforce structure. This period was characterized by a significant streamlining of activities, the divestment of former business unit, and a broad consolidation of our physical locations. As a result, the scale and composition of the company today bear little resemblance to the structure in place prior to the transformation.

Due to these changes, historical data from previous reporting years would not present a reliable or meaningful basis for comparison. Metrics related to workforce size, operational presence, and revenue-generating activities no longer reflect the current reality of the organization. Including figures from these earlier periods would therefore create a distorted view of our performance and progress.

For this reason, the VSME report focuses on the social and governance sections on the most recent reporting year, 2025 – a year in which the transformation had been substantially completed, and the organization reached a new, stable operating baseline. The data presented in this report is therefore representative of the company as it exists today. Excluded from the omissions are the Environment-related KPIs, which are compared to last year's performance in order to increase transparency and provide an in-depth overview of the Company's current and past performance.

In line with relevant reporting requirements, the undertaking has identified and omitted certain disclosures that are classified or considered sensitive. These omissions fall under B1 – Basis for Preparation and are limited to areas where disclosure could compromise confidentiality or

¹ See VSME reference table in appendix.

competitive positioning. They cover the size of the balance sheet (total assets), revenue, and number of employees.

The sustainability report has been prepared on a consolidated basis for the Software GmbH group consisting of Software GmbH and its two business units, SAG Deutschland GmbH and SAG Aris GmbH. The group operates as a private limited liability undertaking, GmbH, under German law. Both subsidiaries are active in the NACE sector K, specifically under NACE Code 62.10 – Computer Programming Activities, indicating that its core business activities lie within software development and related digital services.

The undertaking conducts its primary operations in Germany, where its significant assets are also located. This geographic focus shapes both its strategic positioning and regulatory obligations.

1.2 Strategy, business model and sustainability C1

Software GmbH provides software products and services for business transformation, analytics, and database management, including a proprietary programming language. Following a strategic realignment in 2024, the company divested several product groups and retained two major product lines. In 2025, these were operated as independent business units: ARIS and Adabas & Natural (A&N).

ARIS supports organizations in modeling, documenting, and optimizing business processes. Its capabilities in strategy execution, process design, process controlling, and process mining enable customers to identify inefficiencies, reduce operational waste, and improve transparency – factors that also support more sustainable organizational practices.

The A&N segment provides Adabas, a high-performance and reliable database management system, and Natural, the associated development environment, which together support mission-critical applications across industries. The focus on long product life cycles, high system stability, and backward compatibility enables customers to reduce system replacements and associated resource consumption.

Software GmbH primarily serves B2B clients, leveraging its technological and industry expertise to support the digital transformation of companies and public institutions, helping them manage databases, applications, and process ecosystems efficiently and securely.

Its corporate headquarters are located in Darmstadt, Germany, and the largest locations by employee numbers are in Germany, Israel, the United States, and India.

Our commitment to sustainability is also reflected in our actively participating in respective ratings:

- CDP: Software GmbH has been participating in the CDP survey since 2022. In our 2025 submission, we achieved a C score (on a scoring scale from A to F, A being the highest), demonstrating our awareness and the consistency of our efforts in climate reporting and initiatives during the 2024 business year.
- Ecovadis: Software GmbH obtained 64/100 points in the 2025 Ecovadis assessment (2024: 63/100) and have again been awarded a bronze medal – an award granted to companies in the top 35%. This achievement places Software GmbH in a strong position within the industry.

1.3 Double Materiality Assessment

In 2024, Software GmbH carried out its first double materiality assessment (DMA), aligning with the CSRD requirements. Unlike previous years, this assessment evaluated both impact materiality (effects on people and the environment) and financial materiality (effects on the company's financial performance).

The process focused on the company's own operations and value chain, including key suppliers (over 70% of total spend) and top customers, while excluding the integration business transferred to IBM in 2024. Stakeholders – both internal (management, HR, sustainability, etc.) and external (suppliers, customers, NGOs, civil society) – were identified and consulted to ensure a comprehensive and robust assessment.

The DMA followed several key steps: mapping operations and value chain, compiling a list of relevant ESG topics (including industry-specific issues like data protection), and assessing both actual and potential impacts. Thresholds and scales were set for each criterion, with severity prioritized over likelihood for topics like human rights. Stakeholder input was incorporated, and results were validated using external tools (SBTi, SASB, ENCORE, Upright) and peer comparisons.

The final material topics included climate-related risks (following the TCFD framework), supply chain risks (human rights, labor rights, health and safety), and governance risks (lack of policies or controls). These findings were integrated into the company's strategy and risk management, with the Management Board signing off on the results and planning concrete actions for each material ESG topic.

1.4 Policies adopted to manage material sustainability matters B2; C2

During the reporting period, the undertaking applied a set of practices and policies aimed at supporting a more sustainable economy. These measures focus on selected environmental and social topics that were assessed as material for our operations under the VSME framework. The following narrative summarizes the policies and initiatives currently in place, as well as their availability and linkage to measurable targets.

The undertaking has established a company-wide environmental policy that includes clear commitments related to climate change and the reduction of greenhouse gas emissions. In line with this policy, the company is committed to continuously improving its energy efficiency, minimizing the use of non-renewable energy sources, and monitoring its carbon footprint across relevant operations and products. The policy outlines the ambition to identify and implement suitable reduction measures with the long-term objective of progressing towards carbon neutrality. It also emphasizes optimizing products to lower the computational resources required for their use, as product-use emissions represent the largest share of the company's climate impact.

In addition, the company commits to responsible waste management, sustainable procurement, and full compliance with applicable environmental legislation. Progress is tracked annually and reported in the company's Sustainability Report. The company also conducts an annual EcoVadis sustainability assessment to benchmark and enhance performance, including climate-related aspects.

The company maintains a set of workforce-related policies focusing on occupational health and safety, equal opportunity, professional development, and fair employment conditions described in its Global Business Code of Conduct & Ethics. These practices aim at ensuring safe working environments and fostering employee well-being. Our Supplier Code of Conduct includes supplier requirements, due diligence self-checks, and adherence to minimum social and ethical standards. These practices aim to promote responsible business conduct across our supply chain.

Topical standard	Material sustainability matter	Policies
Climate change	Climate change mitigation	<ul style="list-style-type: none"> • Global Environmental Policy
	Energy	
Own workforce	Working conditions	<ul style="list-style-type: none"> • Global Code of Business Conduct & Ethics • Human Rights Commitment Statement
	Equal treatment and opportunities for all	
	Work-related rights	
Business conduct	Corporate culture	<ul style="list-style-type: none"> • Global Code of Business Conduct & Ethics
	Protection of whistleblowers	<ul style="list-style-type: none"> • Global Code of Business Conduct & Ethics • Human Rights Commitment Statement
	Management of relationships with suppliers	<ul style="list-style-type: none"> • Supplier & Partner Code of Conduct
	Corruption and bribery	<ul style="list-style-type: none"> • Global Code of Business Conduct & Ethics • Supplier & Partner Code of Conduct
	Anti-competitive practices	
Entity specific	Information security and data protection	<ul style="list-style-type: none"> • Global Information Security Policy • Corporate Data Protection Policy • Supplier & Partner Code of Conduct

2 Environmental Disclosures

Software GmbH is actively striving to reduce its impact on the environment. The Company recognizes that, while its operations are largely digital, there is still the responsibility to minimize environmental impacts. As a technology-driven organization, the focus on sustainability centers around key areas such as energy efficiency and carbon emissions reduction.

2.1 Climate impacts, risks and opportunities C4

Software GmbH's approach to identifying and assessing climate-related hazards and transition events is grounded in a comprehensive process that integrates both enterprise risk management and the Task Force on Climate-related Financial Disclosures (TCFD) methodology. The company's analysis builds on a previously conducted risk assessment, which was expanded through additional screening and benchmarking of industry-specific climate-related impacts, risks, and opportunities (IROs). This process involved a detailed review of the company's business activities, relationships, and overall business model, with a particular focus on greenhouse gas (GHG) emissions and other climate-related impacts across the value chain.

The framework for this analysis is based on the TCFD recommendations, starting with the identification of actual and potential climate-related risks. These risks are categorized into two broad groups: transitional risks—such as policy and legal changes, technological shifts, market dynamics, and reputational factors—and physical risks, which include both acute events like extreme weather and chronic changes such as rising temperatures and sea levels. Each identified risk was subsequently evaluated through a double materiality assessment, which included quantitative scoring informed by stakeholder engagement. The company also consulted international sources and frameworks, including the Taskforce on Nature-related Financial Disclosures (TNFD), the Value Balancing Alliance, and the latest IPCC² reports, to ensure a robust and science-based approach.

To further refine its understanding of potential future impacts, Software GmbH employed scenario analysis using two key scenarios: the IPCC SSP5-8.5 high emission scenario and the IEA Net Zero 2050 low emission scenario. The high emission scenario, with a time horizon extending to 2100, focuses on the long-term physical risks associated with climate change, such as increased frequency and severity of extreme weather events, rising sea levels, and changing precipitation patterns. This scenario also highlights the potential consequences of inadequate adaptation measures, including infrastructure vulnerabilities, supply chain disruptions, and insufficient business continuity planning. In contrast, the low emission scenario, aligned with the

² IPCC = Intergovernmental Panel on Climate Change, a UN body providing scientific assessments on climate change to inform policy decisions

Paris Agreement and targeting 2050, examines the transition risks and opportunities arising from a shift to renewable energy, energy market volatility, and evolving regulatory landscapes.

The company's scenario analysis considered both short- and long-term perspectives, with the short-term horizon aligned with the double materiality assessment to create a direct link between identified risks and potential future developments. However, the analysis is constrained by its qualitative and geographically generic nature, focusing on key locations and continents rather than granular asset-level detail. The high emission scenario revealed significant risks to the company's operations, particularly in terms of business disruptions caused by extreme weather events. These disruptions could manifest as power outages, internet access loss, office closures, and supply chain delays, all of which could negatively impact productivity, project timelines, and revenue. In the medium to long term, recurring climate events may necessitate relocation and the development of new skills related to climate-resilient software solutions.

The low emission scenario, while presenting its own set of challenges, also offers substantial opportunities. In the short term, the company may face higher energy and environmental costs, as well as pressure to invest in energy-efficient hardware and software solutions. Over time, however, these costs are expected to stabilize as renewable energy technologies become more efficient and widespread. The transition to a low-carbon economy is anticipated to drive demand for software products that enable climate change mitigation and adaptation, such as tools for monitoring emissions, predictive maintenance, and energy management. These opportunities position Software GmbH to potentially capture significant market share and drive innovation in climate technology.

Software GmbH has not yet conducted a detailed assessment of each asset and business activity exposed to climate-related risks, aside from general assumptions regarding infrastructure, employee well-being, and productivity. The time horizons for the identified climate-related hazards and transition events vary between the two scenarios. The high emission scenario spans from 2021 to 2100, with short-term (2021–2040), medium-term (2041–2060), and long-term (2060–2100) phases. The low emission scenario covers the period up to 2050, with short-term (2026), medium-term (2026–2031), and long-term (2030–2050) phases. While these horizons are not directly linked to the expected lifetime of assets or capital allocation plans, the company plans to integrate these considerations in future strategic planning.

In terms of climate change adaptation, Software GmbH has recognized the need for resilience measures but has not yet implemented detailed adaptation actions. The company acknowledges that extreme weather events could disrupt operations and has identified potential areas for improvement, such as infrastructure upgrades, business continuity planning, and support for remote work. However, a comprehensive assessment of assets and activities exposed to physical risks is still under development.

The potential adverse effects of climate risks on the company's financial performance and business operations are assessed across short-, medium-, and long-term horizons. In the short term, both high and low emission scenarios present risks such as increased operational costs, business disruptions, and reputational impacts. In the medium term, the company may face regulatory pressures, market shifts, and the need for significant investments in energy-efficient infrastructure. Over the long term, the high emission scenario poses ongoing risks related to physical climate impacts, while the low emission scenario offers opportunities for growth through innovation in climate technology and sustainable software solutions. The company currently views transition risks, particularly those related to energy costs and regulatory compliance, as high in the short term, with physical risks becoming more pronounced in the long term.

Overall, Software GmbH's analysis provides a robust foundation for understanding climate-related risks and opportunities, though further work is needed to develop detailed adaptation strategies and link climate scenarios to asset management and capital planning. The company's commitment to scenario analysis and double materiality assessment positions it well to navigate the challenges and opportunities presented by climate change, while also supporting its broader sustainability and business objectives.

2.2 GHG reduction targets and climate transition C3

Software GmbH is actively working to minimize its environmental impact, beginning with the development of a comprehensive GHG inventory as a foundational step toward a formal climate transition plan. While the company currently lacks a Paris Agreement-aligned strategy with validated 1.5°C emission reduction targets due in part to significant organizational changes in 2024 and 2025, it has identified key decarbonization levers, including sourcing renewable electricity, transitioning to an electric vehicle fleet, and reviewing its product portfolio for sustainability opportunities. Future efforts will focus on setting science-based targets, reducing operational and upstream supply chain emissions, and investing in R&D to mitigate downstream product impacts.

2.3 Energy consumption B3

The reported energy consumption covers all owned and leased offices, excluding non-combusted feedstocks for energy purposes. Energy data is presented in MWh using net calorific values. Where necessary, we converted natural gas (from cubic meters) and diesel/gasoline (from liters) to MWh using standard conversion factors. The company does not generate its own electricity.

Energy usage was verified through meter readings, energy provider reports, or landlord confirmations. For shared offices, we allocated consumption based on our share of the building's square footage, using benchmarked average emission factors when specific data was unavailable.

In Germany, all our locations use renewable electricity, primarily sourced from hydro power.

Energy in MWh	Comparative year 2024	Reported 2025
Fuel consumption from coal and coal products		
Fuel consumption from crude oil and petroleum products		
Fuel consumption from natural gas		
Fuel consumption from other fossil sources		
Consumption of purchased or acquired electricity, heat, steam and cooling from fossil sources*	2,516.9	2,265.2
Total fossil energy consumption	2,516.9	2,265.2
Share of fossil sources in total energy consumption	39.62%	39.30%
Consumption from nuclear sources		
Share of consumption from nuclear sources in total energy consumption		
Fuel consumption from renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.)		
Consumption of purchased or acquired electricity, heat, steam and cooling from renewable sources	3,836.4	3,499.1
Consumption of self-generated non-fuel renewable energy		
Total renewable energy consumption	3,836.4	3,499.1
Share of renewable sources in total energy consumption	60.38%	60.70%
Total energy consumption	6,353.3	5,764.3

* There is no evidence that Software GmbH has nuclear energy in its energy consumption mix; it is therefore assumed that all non-renewable energy originates from fossil fuel.

2.4 GHG emissions B3

Software GmbH's greenhouse gas emissions for 2025 were calculated in line with the GHG Protocol Corporate Standard, using conversion factors from DEFRA, IEA, and IPCC. Our reporting covers all relevant greenhouse gases, converted to CO₂ equivalent, and follows the operational control approach.

Scope 1 emissions include fuels used by our company car fleet and natural gas consumption at our offices. Scope 2 emissions are based on purchased electricity, with location-based factors

applied where supplier-specific data was unavailable. For offices where activity data was missing, we used assumptions based on square meters. For Scope 3, we focused on the most relevant categories for our business: purchased goods and services, capital goods, fuel and energy-related activities, waste, business travel, employee commuting, and use of sold products. Some data was estimated using industry benchmarks or spend-based methods, especially where supplier-specific information was not available. Employee commuting was calculated based on our hybrid work policy and average travel distances.

In 2025, Scope 1 and 2 emissions decreased due to fewer company cars and reduced office space following the transformation of the Company. Scope 3 emissions decreased across all categories as a result of a smaller workforce and optimized business costs throughout the year. We continue to refine our data collection, particularly for product use emissions, and plan to incorporate more customer-specific information in future reports.

Emissions in mt CO ₂ e	Retrospective		
	Comparative year 2024	Reported 2025	% Δ 2025/2025
Scope 1 GHG emissions			
Gross Scope 1 GHG emissions	1,059	769	27%
Percentage of Scope 1 GHG emissions from regulated emission trading schemes	n/a	n/a	n/a
Scope 2 GHG emissions			
Gross location-based Scope 2 GHG emissions	2,526	2,299	9%
Gross market-based Scope 2 GBH emissions	1,200	1,091	9%
Significant Scope 3 GHG emissions			
Total gross indirect (Scope 3) emissions	30,071	21,824	27%
Category 1: Purchased goods and services	11,549	7,515	35%
(Optional sub-category: Cloud computing and data-center services)			
Category 2: Capital goods	89	24	73%
Category 3 Fuel and energy-related activities (not included in Scope 1 or Scope 2)	567	502	11%
Category 4 Upstream transportation and distribution	0	0	—
Category 5: Waste generated in operations	13	8	38%
Category 6: Business travel	2,016	418	79%
Category 7: Employee commuting*	1,216	885	27%

Category 8: Upstream leased assets	0	0	—
Category 9: Downstream transportation	0	0	—
Category 10: Processing of sold products	0	0	—
Category 11: Use of sold products*	14,620	12,471	15%
Category 12: End-of-life treatment of sold products	0	0	—
Category 13: Downstream leased assets	0	0	—
Category 14: Franchises	0	0	—
Category 15: Investments	0	0	—
Total GHG emissions			
Total GHG emissions Scopes 1, 2, 3 (location-based)	33,656	24,892	26%
Total GHG emissions Scopes 1, 2, 3 (location-based)	32,330	23,684	27%

* Metrics estimated using indirect sources such as sector averages or proxies.

2.5 Waste management B7

Waste generated within the operations of the Company is not measured. Electronic waste is recycled/refurbished by the companies supplying the equipment in Germany. Office waste has been assumed in three categories (paper, plastic, food) per employee per year based on estimates from external sources. The sources used come from official German governmental sources with Germany being selected in the assumptions since it's the country with most employees of the Company.

2.6 Pollution of air, water and soil; biodiversity; water usage; resource use; circular economy B4, B5, B6, B7

As to the standards beyond Climate change in the Environmental domain, the conclusion was that they are not material since Software GmbH does not have any significant impacts, risk and opportunities connected to these topics. The Company does not produce any physical products, but creates software, thus the levels of pollution because of the business activities are minimal. The own operations of Software GmbH are also very capital efficient, relying on minimal physical assets, while focusing on intellectual property, thus no additional pollution is caused by them.

Water and marine resources are not considered material, since in its operations Software GmbH has low direct water usage, only for domestic purposes in the office premises. Furthermore, since the company's operation does not involve any large-scale water consumption or discharge of water into the environment, the impacts on water and marine resources are minimal. Software GmbH does not operate any external data centers of its own, only has its

R&D concentrated in a small data center located in the Darmstadt headquarters, but the latter's impact is minimal.

Biodiversity is not considered material since the whole business model of the Company has limited operational impact on natural ecosystems since its core operations do not significantly contribute to habitat destruction and loss of biodiversity. Moreover, the output of Software GmbH consists of digital rather than physical products, so the supply of natural resources used in the operations does not impact biodiversity directly.

Finally, when it comes to circularity, similarly, due to the lack of physical products produced and the minimum waste generated, the circular economy topical standard was not deemed relevant according to the materiality assessment and stakeholder consultations conducted.

2.7 Offsetting strategy

Software GmbH does not participate in any GHG removal or mitigation projects financed through carbon credits. The Company does not apply any carbon pricing schemes internally and since Climate change mitigation has not been deemed as financially material the anticipated effects from material physical and transition risks and potential climate-related opportunities are not reported in this statement.

3 Social Disclosures

Employee counting methodology

The undertaking applies a headcount-based methodology for all workforce-related disclosures. Employee data are reported in percentages based on the numbers collected at the end of the reporting period.

For the workforce indicators, the undertaking reports percentages rather than absolute numbers. This approach protects confidentiality, improves comparability across reporting periods, and ensures proportionate reporting in line with VSME principles.

3.1 Workforce – general characteristics B8

Type of Contract

At the end of the reporting period, the undertaking employed 95.5% people with permanent contracts (including employee types "Working Student", "Intern", "Apprentice") and 4.5% with temporary contracts (covering employee types "Temporary" and "External").

Gender Distribution

The workforce consisted of 62.2% male employees and 37.8% female employees. No employees reported another gender category.

Country of Employment

The undertaking operates in multiple countries and reports the number of employees by country where headcount exceeds 10% of the total workforce at period end. To protect confidentiality and sensitive data, employee numbers for countries with 10% or fewer of the total workforce are consolidated and disclosed as 'Rest of World'. The percentages indicated are based on the total workforce at the end of the reporting period.

Country	% of total
Germany	37.5%
Israel	17.7%
United States of America	10.4%
Rest of world	34.4%
Total employees	100%

* Sorted largest to smallest: United Kingdom, India, Malaysia, Slovakia, Bulgaria, Brazil, Netherlands, Spain, France, South Africa, UAE, Saudi Arabia, Australia, Singapore, Austria, Belgium, Italy, Mexico, Sweden, Denmark, Japan, Indonesia, Bahrain, Hong Kong, Luxembourg, Switzerland, Turkey

Software GmbH has chosen not to report on collective bargaining and social dialogue during the current reporting year, as the process for assessing collective bargaining coverage is still ongoing.

Employee Turnover

Employee turnover rate is regularly monitored as part of our ongoing workforce analytics. However, in line with company policy, specific turnover figures are not disclosed for the current reporting year.

3.2 Workforce health & safety B9

During the reporting period, the undertaking recorded no work-related accidents, resulting in a recordable accident rate of 0. The company also reported no fatalities arising from work-related injuries or work-related ill health. These results reflect the effectiveness of the undertaking's health and safety practices in preventing incidents and maintaining a safe working environment throughout the year.

3.3 Workforce remuneration B10

During the reporting period, the undertaking's average gross hourly pay amounted to EUR 51 for male employees and EUR 41 for female employees. Based on these values, the undertaking reports a gender pay gap of 19.7%, indicating that the average hourly pay of female employees is lower than that of male employees. This calculation reflects the overall workforce.

3.4 Number of training hours per employee B10

During the reporting period, the undertaking underwent significant organizational transformation and system changes that affected the availability of historical training data. As part of this transformation, several HR and learning management systems were consolidated, reconfigured, or replaced. These changes resulted in the loss of consistent access to complete legacy training records, and in some cases, data could not be migrated or retrieved in a reliable format. As a consequence, the company was not able to recover individual or aggregated employee training hours for the period.

While the undertaking continues to provide training and development opportunities to employees, the systems migration phase temporarily limited the ability to track and report training hours with the level of accuracy required for VSME disclosure. New processes and

technical solutions will be implemented to ensure that training data will be fully captured and reportable in future periods.

3.5 Additional own workforce characteristics C5

Based on the total workforce, the undertaking employed 15.4% of employees at management level, 10.7% of these male and 4.7% female managers. This results in a female-to-male ratio of 0.4, indicating that for every 2.26 male managers, there is one female manager. These figures provide insight into the gender balance within leadership positions and contribute to assessing diversity and inclusion at the management level. No self-employed workers working exclusively for the undertaking were reported.

3.6 Human rights policies and processes; severe negative human rights incidents C6, C7

The undertaking has established a code of conduct and human rights policy for its own workforce. This policy explicitly covers child labor, forced labor, and discrimination, and is supported by a formal complaint-handling mechanism available to all employees. While the policy does not specifically cover human trafficking or accident prevention, it provides the fundamental principles for protecting employee rights and ensuring lawful and ethical working conditions. The company continues to monitor compliance with these standards as part of its internal governance processes.

During the reporting period, the undertaking reported no confirmed severe human rights incidents involving its own workforce. There were no identified cases related to child labor, forced labor, human trafficking, discrimination, or any other human-rights-related violations. In addition, the undertaking is not aware of any confirmed incidents involving workers in its value chain, affected communities, consumers, or end-users. The absence of confirmed incidents reflects the effectiveness of the company's existing policies and processes under its code of conduct and human rights framework.

Software GmbH upholds the highest standards of integrity and transparency. To ensure accountability, the company provides a confidential and secure platform for employees, partners, and stakeholders to report concerns regarding misconduct, unethical behavior, or policy violations—including fraud, discrimination, harassment, human rights issues, or data privacy breaches. The company guarantees protection against retaliation for reports made in good faith and ensures thorough investigation and confidentiality for all whistleblowers. The whistleblower system is accessible via the company's Compliance page.

4 Governance Disclosures

4.1 Convictions and fines for corruption and bribery B11

Software GmbH has not been subject to convictions or fines for violations of anti-corruption and anti-bribery laws.

Software GmbH complies with the anti-corruption treaties and laws of the countries in which it does business, including the U.S. Foreign Corrupt Practices Act (FCPA), the UK Bribery Act, and the Organization for Economic Cooperation and Development's Anti-Bribery Convention.

4.2 Exclusion from EU reference benchmarks C8

For the reporting period 1 January 2025 to 31 December 2025, the undertaking assessed whether its activities trigger any exclusion criteria under the EU Paris-aligned Benchmarks or other EU reference benchmarks aligned with the Paris Agreement. Based on the revenue composition of the company, none of the exclusion thresholds apply.

The undertaking did not generate revenues from the following activities at levels that would lead to exclusion:

- Exploration, mining, extraction, distribution, or refining of hard coal or lignite ($\geq 1\%$)
- Exploration, extraction, distribution, or refining of oil fuels ($\geq 10\%$)
- Exploration, extraction, manufacturing, or distribution of gaseous fuels ($\geq 50\%$)
- Electricity generation with a greenhouse gas intensity above 100 g CO₂e/kWh ($\geq 50\%$)

Since none of these conditions are met, the undertaking falls under the category "None of the above." Accordingly, the company is not excluded from potential eligibility for EU Paris-aligned Benchmarks. At the same time, the company confirms that it is not currently included in any EU reference benchmark that is aligned with the Paris Agreement.

4.3 Gender diversity ratio in the governance body C9

As of 31 December 2025, in addition to the Management Board, the company has an extended management team that oversees the overall strategic direction and governance of Software GmbH. The management team is the governing body of the Company responsible for overseeing its overall direction and governance. It consists of the Chief Financial Officer, the Chief Human Resources Officer, and the Senior Vice President Global Legal & General Counsel.

Hence, the governance structure consists of three board members with the following gender distribution:

- 1 female member
- 2 male members

The gender diversity ratio of 0.33 indicates a fair female representation that ensures that diverse perspectives are included to achieve a more balanced governance. Moreover, it supports inclusive decision-making and strengthens overall oversight within the board.

5 Entity-Specific Disclosures:

Information Security and Data Protection

Software GmbH maintains a strong governance framework for data protection and information security through an integrated management approach combining its ISMS, BCMS and QMS. In response to growing cyber threats and evolving regulatory requirements such as DORA, the company continually assesses risks affecting its operations and stakeholders and implements appropriate mitigation measures. Software GmbH is committed to protecting the availability, confidentiality, integrity and authenticity of all information assets and aligns its practices with internationally recognized standards including ISO/IEC 27001 and NIST 800-53. A global Information Security Policy applies to all employees and relevant third parties, with overall accountability held by the Management Team and operational responsibility delegated to the CISO, CIO and the Security Council. Data protection processes are governed through a company-wide DPMS, which includes procedures for breach handling, data subject rights and regulatory notifications and is regularly audited under ISO 9001. The Corporate Data Protection Officer oversees compliance with applicable data protection laws and advises on personal-data processing within the organization.

6 Appendix: VSME reference table

Module	Category		Page
Basic			
B1	General	Basis for preparation	3
B2	General	Practices, policies and future initiatives for transitioning towards a more sustainable economy	5
B3	Environmental	Energy and greenhouse gas emissions	10, 11
B4	Environmental	Pollution of air, water and soil	13
B5	Environmental	Biodiversity	13
B6	Environmental	Water	13
B7	Environmental	Resource use, circular economy and waste management	13
B8	Social	Workforce – general characteristics	15
B9	Social	Workforce – health and safety	16
B10	Social	Workforce – remuneration, collective bargaining and training	16
B11	Governance	Convictions and fines for corruption and bribery	19
Comprehensive			
C1	General	Strategy: business model and sustainability-related initiatives	4
C2	General	Description of practices, policies and future initiatives for transitioning towards a more sustainable economy	5
C3	Environmental	GHG reduction targets and climate transition plan	10
C4	Environmental	Climate risks and resilience	8
C5	Environmental	Biodiversity transition actions	17
C6	Environmental	Water-related risks and management	17
C7	Social	Workforce management, human rights and social risks	17
C8	Governance	Risk management and internal controls related to sustainability	19
C9	Governance	Business conduct, value-chain governance and due diligence	19

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