



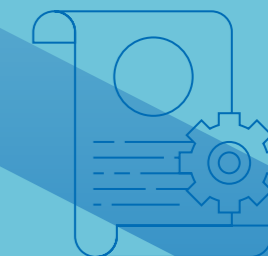
Group Non-Financial Statement

in accordance with
section 315b HGB

Fiscal year 2022

ALLGEIER

Group Non-Financial Statement in accordance with section 315b HGB



1. Business, management approach and principles

1.1 Principles of reporting

This consolidated non-financial statement by Allgeier SE satisfies the requirements of section 315b of the *Handelsgesetzbuch* (HGB – German Commercial Code) and the extended reporting requirements of Article 8 of the EU Taxonomy Regulation (Regulation (EU) 2020/852). In line with section 289d HGB, we examined which national, European or international frameworks could be applied in preparing the Group's non-financial statement. As the various frameworks have different materiality standards to the statutory requirements and owing to the inadequate cost effectiveness on the basis of the current Group structure, Allgeier SE has elected not to use a general framework for its non-financial reporting at this time. We are evaluating on an ongoing basis whether and which framework we might use at a future date. Our goal is to identify a framework that covers the sustainability activities of our Group companies as comprehensively as possible while also being compatible with as large a number of other frameworks and standards as possible. This way, we wish to prepare ourselves as a Group for new developments in the field of reporting standards and for requests from external stakeholder groups for corresponding data and figures.

1.2 Business model, management approach, values and guiding principles

Allgeier SE is one of the leading German technology companies for digital transformation: Allgeier guides its clients through the challenges of digital transformation to ensure their future success. Allgeier has a broad and stable customer base of global corporations, dynamic SMEs and a number of public sector contractors at various federal levels. Allgeier offers its more than 2,000 customers an extensive portfolio of IT and software services extending from high-end software development to business efficiency solutions in support of the digital transformation of critical business processes. In addition to services such as consulting on design, transformation and IT security, software development, the operation of software applications or the implementation of transformation processes, which account for the majority of our revenue, our Group companies also offer their own software solutions and products. Examples include the enterprise low-code A12 platform from mgm technology partners, the ERP, document management, e-commerce and workflow applications from Allgeier inovar, cybersecurity applications from Allgeier CyRis or the evo-Suite from Evora. In its Enterprise IT and mgm technology partners segments, the Group has more than 3,300 employees

at a total of 51 worldwide locations in the DACH region, France, Spain, Poland, Portugal, Czech Republic, India, Vietnam and the US. Together, we create value added for our clients, employees and shareholders.

The structure of our Group and our management approach are based on the principle of sustainable and responsible business conduct at all levels of the organization, from the Group holding company to our divisions to the individual operating units. Allgeier owes its position on the market today to the business strength of its Group companies, which in turn is founded on innovation, flexibility and humanity. As a corporate citizen that operates on various markets and in a number of territories, we see ourselves as an active and responsible part of society.

Business responsibility and sustainable conduct on behalf of our company, shareholders, the environment and society begins with our employees. They form the basis for our business success, both now and in the future. We practice common values and act in the overall interests of the Allgeier Group in line with sustainable principles. The way we work together on a day-to-day basis is characterized by a sense of responsibility, respect and mutual esteem. We have defined our core values as follows:

Innovation:

For us, innovation means constantly striving for improvement and using intelligent and sustainable solutions and technologies for our clients' business models and our own processes.

Enterprise:

For us, enterprise means taking full responsibility for our actions at all levels of the company while also being a reliable partner to our employees and being willing to go the extra mile when necessary.

Humanity:

For us, humanity means that we treat each other fairly and in a spirit of cooperation, even in the face of tough competition, and that our relationships are based on tolerance and a cosmopolitan outlook. We reject and do not tolerate any form of discrimination.

Integrity:

One important element of our working culture is that we stand by each other. This applies to mistakes in everyday working life and to providing mutual support in emergencies. Trust forms the basis for our teamwork. It goes without saying that we respect the law and ensure compliance across the board. Hard-and-fast rules and regulations for individual situations and circumstances in the working environment are clearly formulated and communicated in the form of Group guidelines, directives and specific Group agreements. These apply to all our actions and are binding.

1.3 Management principles and the compliance management system

The Allgeier Group is synonymous with integrity, ethics and absolute compliance with the law. We consider our values essential in our dealings with partners and clients, but especially internally with regard to our employees and when it comes to upholding our excellent reputation on the market. Our management principles and our compliance management system serve to ensure sustainable and responsible business conduct in our day-to-day work throughout the Allgeier Group, and adherence to general principles and national legal standards on all our markets. These standards, which are systematically aligned with our common values of innovation, enterprise, humanity and integrity, represent important foundations for our current and future performance and our continued growth.

Human rights

We respect internationally recognized human rights and support their observance. This comprises compliance with and the promotion of the UN Guiding Principles for Business and Human Rights on the one hand and the implementation of core elements of human rights due diligence under the German National Action Plan on Business and Human Rights (NAP) on the other. We comprehensively ensure that we are not complicit in any human rights abuses. By applying the statutory provisions of the German Supply Chain Due Diligence Act effective since January 1, 2023, our Code of Conduct for Business Partners and regular business partner checks, we ensure consistent compliance with our standards in all supplier relationships and throughout the supply chain. Our express goal is to protect the natural world and human and children’s rights along the whole length of our supply chains. No violations of human rights within the Allgeier Group or in connection with the business activities of our Group companies became known in 2022.

Work standards

We strictly reject and rule out any form of forced labor or child labor. We defend the right of association and the effective recognition of the right to collective bargaining. The *Nachweisgesetz* (German Documentation Act) was implemented in full in the fiscal year.

Equal treatment and non-discrimination

A culture of equal opportunity, trust and mutual respect is extremely important to us. We promote equal opportunities and prevent discrimination when appointing new staff, making promotions and granting training and continuing professional development and in our day-to-day dealings with each other. We treat all employees the same regardless

of gender, age, skin color, culture, ethnic background, political persuasion, sexual identity/orientation, disabilities, religious affiliation or ideology. In order to detect and prevent potential covert misconduct by Allgeier employees, we have appointed an independent, external ombudsman for whistleblowing, to whom even anonymous information on misconduct by Allgeier employees can be reported.

Anti-corruption and fair competition

As a Group, we subscribe to the principle of fair and transparent competition. The systematic observance of our high compliance standards is essential for our business operations and our general conduct at a national and international level if we are to achieve sustained success. Allgeier stands for technical expertise, innovation, a customer-centric approach and motivated staff who act responsibly. This forms the basis for our strong reputation and the Group’s sustained business success in national and international competition. We believe that corruption represents a threat to these guarantors of success. Accordingly, we adopt a zero-tolerance approach to such behavior. Bribes and anti-trust agreements are not appropriate means of obtaining orders. We would prefer to miss out on a deal or our internal targets rather than break the law.

Avoidance of conflicts of interest

At Allgeier, business decisions are made exclusively in the best interests of the company. This way, we seek to prevent any conflicts of interest with private concerns or economic or other activities, including with regard to relatives or other related parties or organizations. If any such conflicts nevertheless arise, they must be resolved taking into account the law and the Group’s applicable guidelines. One essential prerequisite is the transparent disclosure of the respective conflict, which is guaranteed by our systems.

Prevention of money laundering

Allgeier meets its statutory obligations with regard to the prevention of money laundering and does not participate in any money laundering activities. Every employee of our Group is required to have any unusual financial transactions that might give rise to the suspicion of money laundering investigated by the responsible financial, legal or compliance department in case of doubt. This applies in particular to unusual financial transactions involving cash. To enable employees to report their suspicions straight-forwardly even in the event of a conflict of interest, we have appointed an external ombudsman for whistleblowers (see above).



Political lobbying

We conduct political lobbying openly and transparently. In so doing, we observe the legal provisions on lobbying and avoid exercising any undue influence on politicians and legislators under any circumstances.

Public demeanor and communication

In our activities around the world, we respect the right to freedom of speech and the protection of personality rights and privacy.

2. Employees

2.1 Strategic personnel management

Our employees are our main competitive advantage. The Allgeier Group currently employs more than 3,329 people in Europe, Asia and North America, 2,713 of whom in Germany, 200 in India, 142 in Vietnam, 134 in Switzerland, 66 in Czech Republic, 31 in the US, 26 in France, 12 in Austria, three in Portugal and two in Spain. Together, our Group companies employ people of more than 20 different nationalities. Within our group, we employ more 2,500 highly qualified software developers and IT experts. 29.0 percent of our employees are women. Many of our employees work hard every day to identify and attract outstanding specialists and the best talents and to retain them within the Group for the long term. As a fast-growing company in a demanding and agile com-

petitive environment, we firmly believe that employee training and continuing professional development, job satisfaction and a feeling of belonging are crucial for our long-term financial success. These factors allow us to provide clients with the flexibility and innovation they need and expect from us, while at the same time offering them groundbreaking products and disruptive technology services that are always at the cutting edge of development. Our aim is to shape the digital transformation for our clients as a powerful and reliable partner. Our employees work on critical business processes and important interfaces that are central to the future success of our clients. In this responsible position, a solid set of values is indispensable: Our common values of innovation, enterprise, humanity and integrity form the basis for our employees’ performance. And our commitment to our employees throughout the Group serves as the foundation for consistently encouraging essential qualities such as initiative, responsibility and flexibility. We pursue various programs and different measures to ensure that Allgeier is and remains an attractive, inspiring employer for its employees, offering not only a range of varied responsibilities and interesting customer projects, but also outstanding individual opportunities and prospects. At the same time, we are playing an active role in countering the shortage of skilled workers and reinforcing our brand as an employer in a hotly contested market for specialists.

2.2 Personnel development, training and continuing professional development

As part of our personnel development program, we design employee-friendly guidelines and programs that give employees freedom and flexibility in their individual development process. We set great store by a culture in which employees are able to acquire new skills based on a self-directed culture of learning that is aligned with our corporate goals but also focused on their individual opportunities, needs and preferences. We are committed to developing all the employees in our team according to their individual potential. Elements of strategic personnel development at the Group companies include a clear onboarding process with feedback interviews and an interview at the end of the trial period, plus a continuous performance and development dialog with the respective manager in the form of quarterly and annual meetings. Targeted personal training and development measures are agreed and defined on the basis of these interviews. Further measures forming part of personnel development at our Group companies include:

- continuing professional development management
- a training catalog with internal and external opportunities for continuing professional development and individual training options
- e-learning portal with extensive, mainly technical course and units on solutions, procedures and projects
- support for employee certification
- management training
- trainee and induction programs, plus an onboarding and training concept for different divisions
- mentors and mentor models, a “welcome buddy” to help out in the first few months
- promotion of part-time degree courses and dual study programs
- identification of top talents and promotion/retention of talented individuals
- reward and recognition programs
- flexibility of roles: freedom to select different career paths and development opportunities on an individual basis



2.2.1 Vocational training and dual study programs

Allgeier offers training in a wide variety of lines of work and professions at a number of its locations and supports a range of dual study programs at various universities, in some cases by appointing instructors for teaching events and examinations. Students are informed of opportunities for study and career prospects through corresponding programs and are also approached directly. Comprehensive training management is in place to ensure that students obtain the right qualifications, receive the right support, and make the ideal start to their careers. Interns, bachelor's degree students, master's degree students, working students and career starters also undergo a comprehensive integration program with designated mentors. Further measures within the Group include the promotion of part-time study courses for employees.



2.2.2 Hiring and career start

With the aid of carefully designed, tried-and-tested programs, we enable graduates and career entrants to prepare well for their professional career and achieve a smooth start to their careers. On a highly competitive market for specialists, we are thereby not only bringing through qualified young professionals, but also actively counteracting the growing shortage of skilled workers that is affecting every territory of our industry. In addition to our own training in various professions and the use of dual study programs, we offer continuing professional development, e.g. as an IT specialist, with subsequent hiring and combine these qualifications with internship phases. We always have an interest in taking on and retaining employees after they complete their apprenticeship or studies. In addition to working closely with universities and in addition to our commitment to universities in other areas, many of our companies also offer positions for working students and students studying for bachelor's or master's degrees, combined with intensive support from mentors. At units of our mgn technology partners segment, we also offer internships for computer science students from vocational training centers or further education institutes with the aim of taking them on as employees.

2.2.3 Trainee program

Various trainee programs are in place at different Group companies with the aim of ensuring a structured, thorough induction, efficient learning on the job and in further relevant situations, and a smooth introduction to new responsibilities and positions. For example, we have onboarding programs that can last several months with structured induction plans, fixed milestones and feedback meetings, followed by a transition interview to ensure a professional start with the organization. Further measures for supporting traineeships within individual segments include:

- buddy system for new employees to facilitate their introduction to the company
- mentor model: We place great importance on long-term cooperation and the development of each individual employee, and our targeted, confidential mentoring program gives new employees the opportunity to grow on a personal and professional level within the company
- support for bachelor's and master's theses and, where possible, the hiring and further development of working students following completion of their studies
- targeted appointment and on-the-job training for career changers
- Communications training for career starters: We offer specific support to new entrants with accompanying soft skills training, such as communication courses, thereby contributing to their personal growth
- budget for external continuing professional development

2.2.4 Continuing professional development

Continuing professional development and the support of lifelong learning are of fundamental importance to us as part of our corporate culture. People derive pleasure from extending their expertise and increasing their knowledge, and this can make an important contribution toward a happy life. Consequently, we aim to help our employees to learn something new and better themselves a little every single day. Wherever possible, we also take into account the individual needs and requirements of our employees and their personal preferences, goals and opportunities. We believe that our continuing professional development management and a range of concerted individual measures can enhance and permanently reinforce the motivation, commitment and dedication of our employees while also expanding the knowledge, expertise and performance that are essential if we are to offer our clients excellent services and products. Our commitment as a Group also extends beyond our company in order to improve people's access to education and enhance the quality of education, particularly with a view to counteracting the shortage of skilled workers and giving young people the ideal preparation for a career in IT. The measures taken by Group companies as part of our continuing professional development management include:

- internal continuing professional development in the form of live events and e-learning modules for self-study
- establishment of an academy and e-learning platform for employees
- online communities for specific issues to enable a professional dialog with colleagues
- training from internal and external trainers and enabling employees to take part in external seminars and attend trade fairs/symposiums/organized debates for their further professional development
- internal boot camp for training front-end developers

2.2.5 Performance and recognition

A culture of appreciation and recognition for performance, commitment and ideas is extremely important to us. Rewarding and awarding particular dedication and excellent performance in day-to-day work and recognizing well-deserving team members play an important part in this process. There are also reward programs for recommending new colleagues. We have established strategic performance management processes in various units of the Group in order to foster and further develop our corporate culture and to provide targeted positive incentives. Our Group companies

generally offer variable remuneration models that are linked to business objectives and personal performance goals. Additional incentives are also established at individual companies through special bonuses (e.g. for service anniversaries, on hitting certain development and further education goals or certifications, for exceptional achievements or secondments abroad), overtime models and allowances, and special commitment is rewarded. In addition, the best ideas for improving the company, such as process and workflow optimization or opening up new business opportunities, are rewarded.

2.2.6 Employee loyalty

Effectively achieving employee long-term loyalty and minimal employee turnover are important aspects if a business operation is to be sustainably successful. In addition to the programs and measures for personnel growth and the further qualification of our employees described above, we take further steps at our Group companies with a particular view to increasing the loyalty and motivation of specialists and securing valuable expertise. These include:

- career planning and attractive development opportunities: We use salary models, gratuities and individual career opportunities to reward commitment and excellence, motivate employees and retain them within the Group for the long term
- regular personnel and feedback interviews
- training and continuous professional development: We offer our employees a wide range of individual development programs and personal advisory opportunities to help them design and pursue their own learning and development path
- work-life balance: We use employee-friendly programs, flexible working time models and a range of additional measures for reconciling family life and career (see below) to help us understand the needs of our employees and enable them to achieve an optimal work-life balance
- option for individually agreed sabbaticals based on various models
- regular employee surveys and reporting in order to measure employee engagement and satisfaction and adapt personnel development, marketing and communication strategies on the basis of the results. This also allows us to identify optimization possibilities in different organizational areas, thereby enhancing employee satisfaction and loyalty



- employee benefit program with external service providers
- regular team meetings, both in person and virtually (during the pandemic), parties, family celebrations and joint activities and events, introductory days and welcome days for all new employees to get to know each other and for networking, regional round tables for experts, awards, honors, bonus holidays and gifts for company anniversaries, birthdays, weddings, etc.

2.2.7 Management development

The continuous development of our managers plays a significant role for us, and not just as part of our staff development and continuing professional development management. We also firmly believe that good management is an essential factor in good performance on the part of our Group and providing groundbreaking services and products for our clients. We offer special promotion programs, development programs, career models and incentives, bonuses and participation models for managers. With continuing professional development, training and coaching sessions, we ensure that managers at our Group companies are provided with continuous training and we prepare employees for leadership roles and for taking on responsibility.

2.3 Cooperation with universities

Research and development and the support and promotion of universities, sciences and young talent are of great importance for our Group. We know that we need to harness the brightest minds at all our national and international locations if we are to offer our clients the best solutions and

maintain the strong growth of our company, both today and tomorrow. Allgeier therefore maintains numerous cooperations with universities and research facilities, supports partner universities and projects financially and is also represented at various universities with regular recruitment and hiring events. In cooperation with universities, we conduct workshops and training courses and organize a wide range of events to provide students with practical experience to accompany their theoretical knowledge. Students receive targeted support at several universities and on different courses as part of the Germany Scholarship. We also meet our responsibility to promote science and research at our Group companies through measures including:

- lecture series, technology training courses, workshops, webinars and student projects at several universities in different countries
- student excursions to the sites of Group companies
- promotion of the Germany scholarship at various universities (both centrally through Allgeier SE and more locally through the Group's companies)
- regular participation in scientific surveys and studies, especially for bachelor's and master's theses and dissertation projects
- support for mandatory university events (seminars)
- hiring of working students who will later be offered full employment
- cooperations with professors
- mgm A12 boot camp for external interested parties
- internal training program for career changers from natural sciences



2.4 Social issues

2.4.1 Work-life balance

Our Group is committed to enabling employees to achieve a healthy work-life balance. Our most valuable resource is our employees, whose motivation and creativity we wish to support. This is done with measures including flexible job and working time models. We believe that this makes an important contribution to ensuring our employees' commitment, motivation and willingness to learn, thereby leading to higher productivity, greater efficiency and better products and services that are also beneficial in terms of economic sustainability. Measures within our Group companies that help employees to reconcile their career and their family life include:

- flexible regulations for remote working (working from home/remote working regulations), including on a project basis
- flexible (parental) part-time arrangements and temporary part-time arrangements to meet individual employee requests
- continuous information and involvement of employees on parental leave (e.g. by participating in team events) and targeted reintegration measures following family leave phases
- family-friendly holiday arrangements
- special support measures for parents/families (e.g. childcare)
- working time arrangements with recommended core working hours and restricted flextime models or trust-based working time
- option for individually agreed sabbaticals based on various models
- local company parties with employees' families

During the coronavirus pandemic, many of the above features have taken on new significance and new forms.

For example, regulations on working from home were actively expanded firstly to manage requirements when childcare became unavailable and secondly to guarantee the best possible work-life balance during lockdowns. Even today, many of our employees work today – at least sometimes.

2.4.2 Occupational health management, health and safety protection

The maintenance and promotion of our employees' health is important to us. This is why we ensure a humane and healthy working environment for our employees. These measures are not just socially justifiable, but also sustainable from an economic perspective: Occupational health management helps us to achieve a greater sense of well-being, satisfaction and motivation among our employees and facilitates high performance in the long term. Good measures increase employee loyalty and ensure a lower level of absence due to illness and lower staff turnover. Occupational health and safety also helps to avoid health impairment and workplace accidents. First aid officers, fire and evacuation marshals, company doctors, health and safety specialists and other functions ensure optimal occupational health and safety. Within the Group, we work to continuously improve occupational safety and health protection. Employees are also responsible for protecting people and the environment within their area of work. All applicable laws and regulations must be adhered to. Managers are required to instruct and support their employees in fulfilling this responsibility. Examples of measures to promote workplace health and safety within our segments include:

- training safety officers
- safety briefings for new employees and regular briefings for all employees
- evacuation drills
- occupational health screenings for the early detection or prevention of work-related sicknesses or occupational illnesses
- regular inspection of portable electrical equipment
- regular DGUV-3 inspections
- risk assessments for psychological stress and working from home
- use of ergonomically tested office furniture, such as desks with electrical height adjustment and office chairs that meet DIN standards, individual workplace inspections and ergonomic advice from company doctors
- support and sponsorship of sporting events such as company runs and support for employees' sporting activities
- fitness and personal training, some in-house fitness rooms with instructors, Zumba and yoga classes as well as mental training
- bike leasing options
- showers, changing rooms and bicycle stands
- health discussion groups, workshops and seminars
- establishment of common areas and quiet areas
- stress management programs
- infection protection measures
- vaccination consulting and vaccinations

2.4.3 Remuneration

We seek to maintain the dedication and commitment of our staff, motivate them going forward and reward excellence with the aid of flexible and work-based evaluation models and variable remuneration and incentive schemes. Within the Group companies, this is based on regular feedback discussions and target-oriented interviews, goal agreements aligned with the level of expertise and responsibility of the respective employee, and a multi-channel performance analysis system. These are supplemented by measures such as a feedback-oriented interview system that focuses on professional development and personal progress plus a target-based bonus system. Employees also receive additional gratuities (depending on their area of responsibility and position).

2.4.4 Diversity

Diversity is an enrichment for our Group. At the Allgeier Group companies, people from a wide range of different origins, cultures and religions work together in different countries. We are committed to preserving and implementing values that promote diversity and equal rights in the workplace, and to cultivating diversity as a company wherever it is able to do so. The Allgeier Group believes in the right to equality and the dignity of all people. All our employees receive the same work opportunities and prospects, and no one is discriminated against on the basis of their membership of a group, the color of their skin, their marital status or family situation, parental status or origin, income, religion, gender, age, national origin, disabilities, sexual orientation or state of health. Our corporate culture is characterized by intercultural collaboration in cross-border mixed teams across our locations. We are especially committed to gender diversity and firmly believe that this can also make an important contribution to combating the shortage of skilled workers.

2.4.5 Intercultural understanding

Intercultural understanding and cooperation are becoming increasingly important to us as our Group becomes progressively more international. In addition to cross-border collaboration in mixed teams and dialog within the Group with its units in various countries, the individual segments take various additional steps to enhance intercultural understanding within our Group, including:

- dispatching employees for induction in project teams at other locations
- staging information events across different locations
- multilingual internal communication in a large number of units
- internal, international social media platforms for communication, the exchange of knowledge and the transfer of expertise
- regular webinars on corporate culture, management policy and future growth
- intercultural training for employees prior to secondment
- free language training to support our clients in their relevant national language and to improve communication within the Group
- web-based language training offered for employees for individual professional development on an e-learning platform
- joint events

3. Environment

The protection of the natural environment, the responsible handling of natural resources and awareness of our responsibility toward future generations in the sense of intergenerational fairness form the essential foundations of our business operations and actions. For us, sustainable environmental awareness means minimizing our consumption of energy and resources and making an active, comprehensive contribution to the protection of the natural environment.

3.1 Environmental strategy and environmental management

We take the protection of our environment and the responsible, sustainable handling of resources into account in fulfilling our responsibilities for our own company and in performing services for our clients. Accordingly, we demand and promote environmental protection. It goes without saying that we observe the applicable legal regulations in the

various countries. Our Group companies also implement specific environmental strategies and management systems in their respective markets, some of which are certified in accordance with or based on DIN EN ISO 14001, and have defined and established their own environmental policies. Furthermore, Allgeier companies are guided by the objectives of the European Union for environmental conservation and the sustainable performance of our services.

3.2 Consumption of electricity, heating and water

Within the Allgeier Group, we are aware of our ecological footprint and, as part of our commitment to ecological sustainability, we regularly identify opportunities to reduce our consumption of natural resources and energy, and to ensure more resource efficiency as we continue to grow. We predominantly work in leased office premises at various locations. In addition to the selection of suitable modern rental premises and the use of renewable energies, environmental management also plays an important role in the selection of products (hardware and office equipment). In this area alone, we have identified potential savings of up to 60 percent in certain divisions, which we intend to leverage by making continuous improvements. One positive effect of this was that the Allgeier Enterprise Services unit won a bronze award for sustainable business practices from the international platform EcoVadis in fiscal 2021. The content is based on DIN EN ISO 26000, the guideline for social responsibility. The new headquarters of our mgm technology partners Group company acquired in Munich at the start of 2021 also has LEED gold certification, the second-highest level available from the international sustainable building rating agency. All of mgm's data centers and most of its locations source green electricity. The electricity for the German site comes from one provider, is 100 percent from renewable energies and its origin is certified with the RenewablePLUS quality label. With smart building technology and automation, we are enhancing the resource efficiency of our locations (e.g. at our headquarters in the state-of-the-art Blue Tower in Munich or in the it-novum unit).

Within the Group, we also pay attention to reducing water consumption and the volume of waste water generated. Employees receive awareness training on the careful use of water as a resource. We also make an active contribution to the conservation of resources by using automatic water faucets and, in some cases, non-removable hygienic drinking water dispensers (e.g. at our headquarters in Munich or the Allgeier Enterprise Services) unit.



3.3 Emissions of CO₂ and pollutants, mobility policy

As we are a service company, the carbon and pollutant emissions caused by our work are naturally lower than for many manufacturing companies. Nevertheless, the goal is to continuously reduce our carbon footprint and emissions of pollutants. In addition to electricity and heating consumption in our offices, there is further potential in the areas of mobility and business travel in particular. An intelligent mobility policy allows us as a company and our employees to make a contribution toward saving natural resources and reducing emissions. As part of our commitment to ecological sustainability, we have greatly reduced travel for work purposes by means of appropriate processes and technical equipment. Furthermore, work-from-home regulations help to cut the consumption of resources in traveling from, to and between our offices.

Broad sections of the Group are replacing their fleet of company cars with hybrid and electric vehicles. Charging stations for electric vehicles have been installed at most locations. The intended provision of electricity entirely from renewable energies will help to improve the carbon footprint. We also offer employees in Germany travel passes as an alternative. Private annual passes are subsidized wherever travel passes are not feasible due to the transport authorities' minimum requirements. This is intended to motivate employees to use public transport. Moreover, employees at some Group companies have the option of using a company bike to get to work.

Carbon audits are performed at individual units to identify further potential for reducing carbon and other pollutant emissions. The carbon footprint ascertained by the audit is compensated by suitable programs.

Also, at the Group company mgm technology partners, an initiative was launched as a pilot project in fiscal 2022 to calculate the segment's greenhouse gas (GHG) footprint with all locations and to derive measures to reduce it moving ahead. There is an initial model and real evaluations for some areas of the segment, including a pre-COVID analysis. This is based on the Greenhouse Gas Protocol (GHG). The project also has a clear framework thanks to the formation of a cross-site and interdisciplinary project team and its establishment in management. The goal is to produce a report on the GHG footprint and to develop a climate strategy with defined objectives and assigned activities. The steps planned for 2023 include expanding data management and the analysis to European locations and the definition of objectives.

3.4 Materials and recycling

Recycling and a careful approach to materials and waste are important to us. At almost all our locations, we separate waste in accordance with Directive 2008/98/EC of the European Parliament and of the Council and we have disposal systems with corresponding waste codes for the disposal of various materials and pollutants. With regard to printer toner, we pay attention to environmental aspects when selecting equipment. Empty cartridges are typically picked up by the manufacturer and recycled. A number of branches are now using special sparkling water taps and glass carafes as a means of providing employees with drinking water. This reduces the use of bottled drinks, in particular plastic and single-used bottles, thereby lowering the emissions caused by transporting containers.

3.5 Awareness of environmental concerns in day-to-day life and work

As part of our commitment to sustainability, we raise employees' awareness of our strategic environmental and sustainability measures within our Group companies. We thereby wish to promote a more responsible attitude towards the environment and resources. Internal channels of communication are used for this purpose. One example is an awareness event with employees of the Evora unit at Klima Arena in Sinsheim. Regular discussions on further sensible measures also take place at a local level at many locations. Allgeier employees can also use various channels to discuss and share their suggestions for improved sustainability within the company, both anonymously and by name. An internal team gathers employees' suggestions, discusses them with those in charge and implements them directly if possible. We firmly believe that this is the best way of implementing and embracing ecological sustainability, both internally and externally. Examples of suggestions and steps implemented within the Group include turning off standby mode on all electronic devices overnight, replacing office lighting with LEDs, integrating automated illumination, adjusting the air conditioning and temperature of rooms when not in use, taking the stairs instead of the elevator, buying green cleaning products, reducing the use of paper and printers and making lunches more sustainable by buying and making them using fully equipped kitchens in offices where possible.

3.6 Green IT

It is our conviction that information and communication technology (ICT) has a significant role to play when it comes to reducing energy consumption and raising energy efficiency in industry. For the sake of ecological and economic sustainability, we pursue the goal of reducing emissions and saving resources on the one hand, and raising cost-effectiveness and competitiveness on the other. Companies and organizations require ICT-based procedures to monitor and control the distribution and consumption of energy and to make the entire energy system more efficient. At the same time, ICT needs to monitor its own energy consumption and realize efficiency improvements. Wherever the green IT approach can be pursued, advanced or realized in the client environment, at data centers, when setting up IT infrastructure, when our employees are out working on projects or in our own IT, we support its implementation with a view to sustainability, realizing savings potential and enhancing cost-effectiveness. Measures for achieving these goals include designing the IT infrastructure along energy-efficient lines, designing cooling systems and the energy supply in accordance with green IT approaches, and consolidating data centers. In addition, we rely on the utmost possible reduction of the hardware needed at data centers by using state-of-the-art cloud technology. This results in savings in terms of the resources and electricity used in supplying the systems directly, and in air conditioning. Hardware has to be regularly replaced in order to keep up with the pace of digitalization and to optimize work processes. Discarded electrical devices can be donated directly to local social organizations or refurbished for use elsewhere. This way, decommissioned devices are reused for a social and ecological purpose, for example through the partnership with the non-governmental organization for the employment of people with disabilities, the AfB. Together with the AfB, we ensure that hardware is refurbished. AfB employs people with disabilities to recondition the hardware in a certified process.

4. Society

As a Group that operates in various countries and regions, we see ourselves as an active part of society with a duty to act responsibly. As our Group and our corporate develop continue to become more international, the number of our stakeholders is growing as well. As a consequence, a growing number of different expectations are placed upon us as a company. By actively taking responsibility, we firmly believe that we can make an important contribution towards protecting the environment, improving people's lives around us and increasing opportunities for education. Making an active contribution and working for the public good and society are essential elements of our corporate culture and how we see ourselves as a company in the context of our values. To meet both our own aspirations and the expectations and demands of our stakeholders, the central measures that have been implemented are therefore accompanied by a number of initiatives at the level of our Group companies at individual locations. In a world in constant flux and in view of the major social and economic challenges, we want our commitment to sustainability to generate a meaningful benefit, whether large or small, and we seek to continually refine and improve our measures and their effectiveness.

4.1 Corporate citizenship

As a good corporate citizen, the Allgeier Group works on behalf of society and its citizens in various different forms. At our Group companies, we are committed to civic engagement in many areas. Our units raise employee awareness in order to foster responsible action, encourage initiatives and campaigns and actively support them in many areas. In addition to our commitment at the level of our Group and our segments and units, many employees at individual locations also take on responsibility at a local level and make an active contribution to their local communities through their social or ecological commitment, for example. We have already undertaken numerous initiatives thanks to the voluntary work of our employees and teams. Our vision is to design our internal policies and budgeting in such a way that numerous issues can be tackled by initiatives in areas such as education, health, the environment, etc. For example, our units organized several activities to help Ukraine and refugees from Ukraine in the past fiscal year, including fundraising campaigns and aid work in both Ukraine and Germany. In the spring of 2023, there were also further fundraising campaigns for the victims of the earthquake in Turkey and Northern Syria throughout the Group and in individual units of the Group.

4.2 Stakeholder dialog

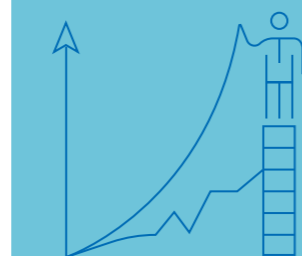
Besides our employees and applicants, our key stakeholders mainly include our customer, business partners and shareholders. In order to ensure a regular and authentic stakeholder dialog and open, transparent communication, we conduct broad and systematic public relations work (including on social media) on all issues of relevance to the various stakeholders. In addition to the ongoing dialog at top management level between the Group and its companies, there is also direct communication with stakeholder groups in the form of mailshots, newsletters, information letters, etc. We also participate in trade events and fairs in order to engage in personal dialog and exchange views, and we organize or play an active role in regular get-togethers for employees on external assignment and arrange our own events on specific issues.

4.3 Commitment to education, youth, the environment, culture and sport

We embrace corporate citizenship in many different ways. As a responsible and sustainable company, we take a variety of measures to promote society and support education, youth, the environment, culture and sport at a Group level, and at the level of our subsidiaries and local units. We are also involved in educational, social and charitable projects as sponsors and donors – not only at Group level, but especially also at the level of our Group companies and locally at our locations. Many of our initiatives can be traced back to suggestions and ideas from our employees. Many of our employees volunteer in a wide variety of ways and become role models for others. As a company, we honor this commitment and promote and support it in various ways. Further examples from our units illustrate the depth and breadth of our activities and measures and those of our dedicated employees:

Enterprise IT segment:

- Participation in the “Deckel gegen Polio” collection campaign, the first main project of the “Deckel drauf” association. Through the collection of lids made from high-quality plastics (HDPE and PP) and the subsequent sales proceeds, the “End Polio Now” program is supported by a worldwide project to prevent children from contracting polio
- Admission of EU citizens to the pool of experts through the active support of German courses and coaching with the aim of facilitating entry into the German labor market



- Donations in kind to the Tafel association and child care facilities
- Active participation in the City Cycling Initiative with a team of employees to cut carbon emissions
- Participation in Earth Hour
- Participation in World Cleanup Day
- Sponsorship of the Klasse2000 healthcare and addiction prevention program at Hallbergmoos elementary and middle school
- Sponsorship of the Tatendräng volunteer agency
- Sponsorship of Little Lab – Science for Children – Building science playground equipment to support education in math, computer sciences, natural sciences and technology
- Donation of proceeds from the summer fair tombola and World Cup sweepstakes to Sternstunden
- Christmas donation campaign “Donate instead of giving” for regional associations and organizations with the involvement of employees
- “Charitree” Christmas card campaign to support Plant for the Planet, resulting in 2,000 trees being planted
- Participation in AWO – Christmas Packages for Families in Need (Romania)
- Local environmental protection, conservation of resources and reduction of emissions through various mobility measures and campaigns for environmental protection, such as the use of alternative drive technologies for our pool vehicles, bicycle leasing offers, etc.
- Participation and fundraising for Movember to raise awareness for men’s health
- Campaign to donate monitors to schools
- Donation to UNICEF, which organized 12,000 packs of soap to protect against coronavirus in refugee camps

mgm technology partners segment:

- Participation in the virtual TERIBEAR Moves Prague corporate run in support of disadvantaged children, mothers and families
- In May, Challenge #mgmfit4community at all subsidiaries and locations, promoting community in individual groups. Employees collected points in a special app for a challenge donation through a wide range of sports and activities. In the end, the final total was distributed among a handful of – previously submitted and selected – local and sustainable projects: Blütenparadies Aachen, Ökologische Bildungsstätte Oberfranken, the “Mother Nature” Initiative in Austria and the Chesapeake Climate Action Network
- Local environmental protection to conserve resources and reduce emissions through mobility measures, such as the introduction of travel passes to promote the use of public transport and traveling by rail to reduce the number of domestic flights taken
- Christmas donation campaign by the mgm consulting partners subsidiary for Arche children’s projects in support of a long-term improvement in the living conditions of disadvantaged children and families in Germany
- Employees of the mgm subsidiary in Vietnam provided a pagoda in Da Nang with necessary goods for cooking and washing, and also donated bicycles and books for children with difficult living situations.
- Support for the construction on another kindergarten in the Quang Nam Province affected by severe flooding in October 2021 by the subsidiary in Vietnam
- At the Leipzig site, support for the Friends and Sponsors of Leipzig University, in particular by the Foundation for the University Transfer Prize
- Swapping employee birthday and anniversary gifts for donations, e.g. for Doctors Without Borders

4.4 Sponsorship activities

In addition to the social commitment described above, we also get involved as sponsors of cultural, educational and sporting events at Group level and at the level of our Group companies and local sites. Examples of our sponsorship activities include:

- Sponsorship of the Alster Jazz Concert – A benefit event for young musicians from Ukraine
- Sponsorship of grass roots sport (soccer tournaments, uniforms for youth teams, sponsorship of local tennis,

- triathlon and karate organizations), sponsorship of selected young professional sportspeople such as the sailor Philipp Buhl
- Participation in various charity runs and financial support for runners
- Sponsorship of an app development project at the University of Bremen for the early recognition of the signs of dengue fever (bachelor’s project)
- Sponsorship of the regional ice hockey club EHC Olten and the national ice hockey club SC Bern (both in Switzerland)
- Sponsorship of the 8th Charity Tournament at TK Kurhaus Aachen in support of social projects by the WABe Diaconal Network
- Sponsorship of freshman packs at Munich University and sponsorship of TUfast Racing at Munich University
- Cultural sponsorship of Olten City Theater (Switzerland)
- Organization and sponsorship of a local business network in Olten (Switzerland), which brings businesspeople from the region together, in particular women and young entrepreneurs as well
- Sponsorship of a WomenTech event in Vietnam
- Sponsorship of the Hai Chau Child Education Fund in Vietnam

5. Clients and suppliers

The Allgeier Group has a broadly diversified customer portfolio with more than 2,000 large and smaller clients in various sectors. On our many different markets, we work for global corporations, market and sector leaders, a large number of sophisticated mid-sized customers and for public sector contractors. Our aim is to be an agile, vigorous, but above all reliable and long-term partner to our clients, one that understands the wide-ranging requirements and needs of its clients, recognizes their challenges, and tackles and successfully solves them. As such, dealing responsibly with clients and suppliers in the spirit of fairness and integrity are crucial for our business and our sustained financial success. Our relationships with clients and suppliers are therefore shaped by our core values. Through the Code of Conduct for Business Partners and regular business partner checks, we ensure consistent compliance with our standards in all supplier relationships and throughout the

supply chain. This includes the full implementation of and compliance with the German Supply Chain Due Diligence Act (since January 1, 2023), which comprises the following diligence act requirements:

- Adopting a statement of principle on respecting human rights
- Establishment of compliance risk management for human rights and environmental risks as well as the performance of regular risk analysis
- Establishment of preventive measures for the risks identified and remedial action for any grievances discovered
- Establishment of a whistleblowing procedure
- Reporting of our system, our risks and measures, as well as all incidents, to and review of charges by the German Federal Office for Economic Affairs and Export Control (BAFA)

In conjunction with the implementation of legal standards, we also perform a risk assessment of all direct (and indirect, if necessary) suppliers and initiate corresponding preventive measures if any risks are identified. The consistently high quality of our products and services and our focus on important future trends deliver financial sustainability and constitute prerequisites for our future viability and continued growth.

5.1 Quality management system

Ensuring the consistently high quality of our services and products is of major importance to our financial success. We strive to give all-round satisfaction to our clients and to always offer them the best possible solutions using state-of-the-art technology. Consistent quality management forms an essential basis for satisfying this aspiration. As such, we have implemented quality management systems at our Group companies, and several companies are certified in accordance with DIN EN ISO 9001 or 27001. With regard to the process maturity of our technology services and software development, we also align with the CMMI reference models and have obtained corresponding certification in some cases. DIN EN ISO 9001 is a standard for quality management systems and defines requirements for such systems.

5.2 Customer satisfaction

We aim to be a reliable, efficient, flexible and long-term partner for our customers. In many cases, we play a direct and active role in helping to shape the digital transformation at critical points of their business, thereby making a vital contribution to accompanying them into the digital future. In accordance with our high quality standards, we essentially define the success of our work in terms of the satisfaction

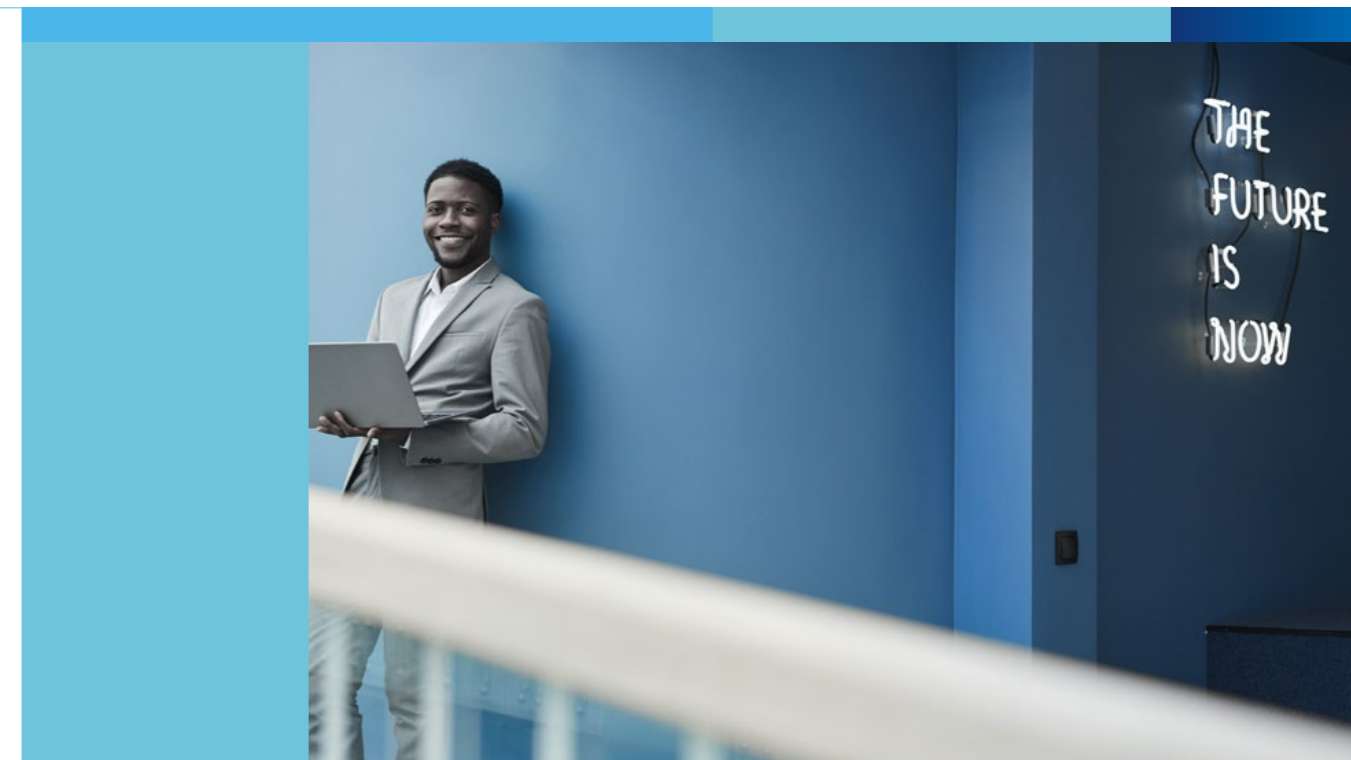
of our customers and our contribution to the success of their business. Within the Group, we have established binding evaluation systems and processes in various areas. Their purpose is to measure the success of our work, regularly record and evaluate customer satisfaction, and derive continuous improvements to our products and services on the basis of the results. These processes are designed differently in our Group companies depending on the services and products concerned. This way, customer satisfaction is recorded digitally on a project basis in some cases, or is regularly ascertained and analyzed in processes set up for this purpose.

5.3 UN Global Compact and corporate culture

Long-term supplier relationships based on partnership and characterized by openness, trust and mutual reliability are a key element of our business strategy. We adhere strictly to our corporate values in our wide-ranging relationships with our suppliers and business partners around the world. This includes keeping our employees informed and aware, and carefully monitoring the consistent application of our specifications. We avoid business relationships with suppliers that are commonly known to be in breach of the principles underlying the UN Global Compact. We also advocate the further enforcement of the UN Global Compact in our business relationships.

5.4 Fair competition and anti-corruption policy

As a Group, we subscribe to the principle of fair and transparent competition. The strong reputation we enjoy with our customers, suppliers and other stakeholders and our financial success are founded on strict adherence to our values and rules. Corruption threatens these cornerstones of our success and our good reputation. Bribes and anti-trust agreements are not appropriate means of obtaining orders or achieving internal goals. With our five-pillar compliance management system, we have taken extensive steps to ensure that anti-corruption regulations and the Group guidelines based on them are observed. Incidents are investigated and appropriate measures are taken that can include labor action if necessary. All managers and employees must be aware of the extraordinary risks that any case of corruption can entail for the Allgeier Group and for them personally. As such, employees must actively cooperate in putting the Group-wide regulations into practice within their sphere of responsibility. We provide employees with access to all our compliance regulations through internal platforms, digital training, etc. We also regularly inform and train our managers on our requirements and all relevant changes and new features.



6. Sustainable products and solutions

In our operating business, we rely on the use of state-of-the-art technology based on the principles of sustainability. Data protection, confidentiality, integrity and customer proximity are essential cornerstones – but it is just as important to us to make the IT lifecycle as environmentally friendly and resource-efficient as possible. With our sustainable products and solutions, we aim to optimize the energy footprint of our internal systems and our customers, minimize the consumption of natural resources and hence reduce initial and ongoing costs.

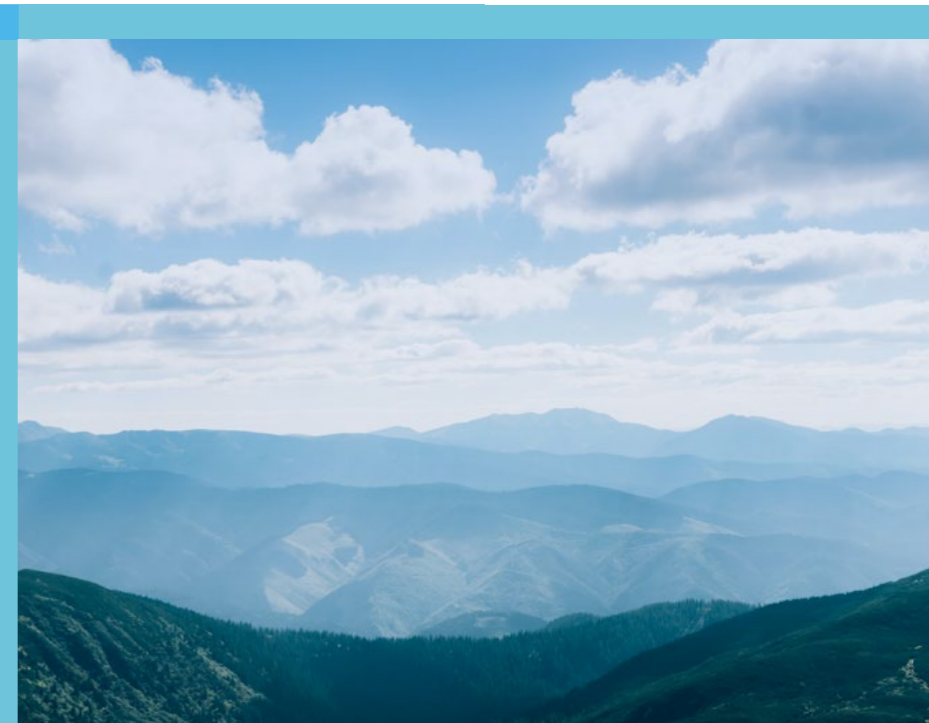
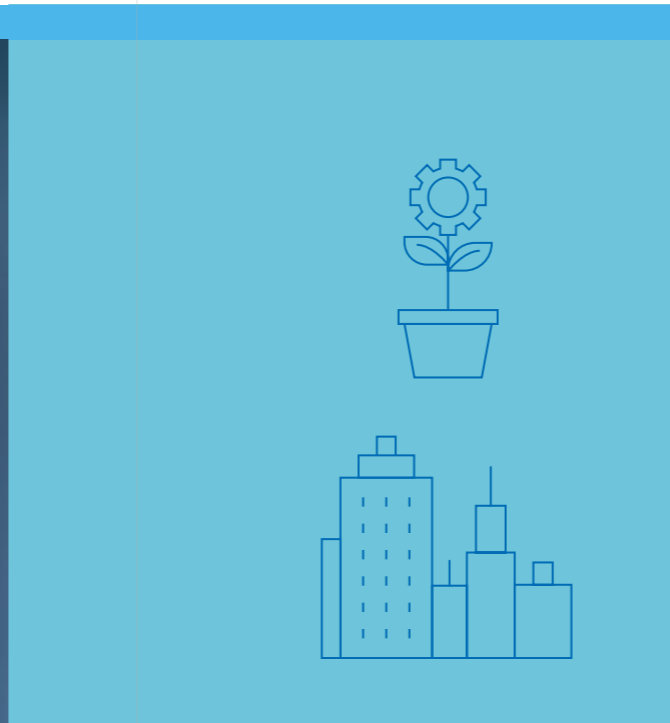
6.1 Data protection and data security

The highest level of data protection and the maintenance of confidentiality are essential for us. We therefore place the highest demands on IT security in our internal processes and structures and in our collaboration with customers and partners. We firmly believe that the highest level of data security forms the basis for confidential and reliable business relationships. Accordingly, we respect the trade and business secrets of our customers and partners and observe the contractual confidentiality obligations entered into with third parties and the provisions of data protection law. The data protection regulations in place at the Group comply with the EU GDPR to protect our business partners and our employees. Their systematic implementation is ensured by corresponding technical and organizational

measures and guidelines that are continuously refined. Compliance with data protection and confidentiality obligations is governed in detail at the level of the individual Group companies. In addition to an obligation of confidentiality, employment contracts require employees to familiarize themselves with the rules on data protection and to maintain data protection. Data protection coordinators and data protection officers, who confer regularly, are also appointed at our companies in order to monitor observance and implementation and clarify all related questions. A number of individual measures also contribute to data protection at our companies. For example, we provide technical facilities at our offices for destroying documents and data media using of shredders and special destruction boxes.

6.2 Information security – DIN EN ISO 27001

Information security and the installation, implementation, maintenance and ongoing improvement of a documented information security management system (ISMS) with a process-oriented approach are of great importance as part of a sustainable solution strategy. The availability, confidentiality and integrity of our data are essential prerequisites for complying with and ensuring security in all processes involving information processing. Throughout the Group, we are guided by the specifications of ISO/IEC 27001 and have obtained numerous certifications ensuring that our quality



management system complies with the latest standards and our internal guidelines and specifications regarding confidentiality and information security, such as:

- a documented and institutionalized ISMS (information security management system); compliance with and the effectiveness of DIN EN ISO 27001 standards are reviewed annually by a certified auditor
- an established Security Council in which all company functions are represented (Delivery, HR, Administration, Legal, Management, IT, etc.)
- NDAs or corresponding duties of confidentiality in employee contracts
- regular training programs organized by the Security Council to raise employee awareness of applicable external and internal guidelines and specifications
- a secure network with a high-end firewall, IPS and endpoint protection
- use of recognized tools for content management and collaboration, such as Microsoft Office 365, Atlassian Confluence and WebEx
- initiation of projects for the end-to-end compliance with and operational implementation of the General Data Protection Regulation (EU GDPR), including at our locations outside the European Union
- information security officers, who confer regularly, are also appointed at our companies in order to monitor observance and implementation and clarify all related questions

6.3 Product responsibility

Our software solutions, such as julia mailoffice and DocSet-Minder®, and our forensic services, are synonymous with IT security made in Germany. For example, our e-mail security solution julia mailoffice is used by numerous federal and state authorities and prestigious companies. julia mailoffice is also the virtual post office of the German federal government. Our IT security portfolio also includes IT security services, security consulting, security training including support with DIN EN ISO 27001 certification and advice on data protection, security due diligence and customized security concepts and comprehensive services for IT forensics, such as establishing, recording and investigating digital security incidents and cybersecurity. In addition, our product portfolio includes a range of secure, tried-and-tested software solutions from leading manufacturers which are used in different industries and areas of business. All our products perform central functions for their particular area of application and can be individually tailored to our customers' requirements. As part of our customized software development, we develop highly scalable, integrable and secure online applications for business-critical company processes. Interdisciplinary teams within our organization ensure that IT security issues that are relevant to the development of products and services, such as web and application security, are taken fully into account and integrated into project implementation from the outset. We also rely on coordinated and proven procedures across all projects that are continu-

ously tested, compared and refined. As part of our sustainability concept, the applications we develop for our customers reflect essential factors such as accessibility, paperless systems, and a range of additional aspects that can affect the environment and the consumption of natural resources.

6.4 Ecological aspects of production and services

Protecting the natural environment and conserving resources are taken fully into account when it comes to fulfilling our responsibilities for our own company and in our services for our customers. The responsible and sustainable use of resources is a necessary condition. As part of our commitment to sustainability, we discuss possibilities for protecting the environment and enhancing resource efficiency with employees at our units and frequently implement their ideas and suggestions alongside our own specifications. In this way, our Group companies demand and promote environmental protection in production and services through a range of individual measures and innovations, including:

- The data centers of our Allgeier IT Services unit are certified as follows: DIN EN ISO 14001, Environmental Management (DIN EN ISO 50001), Energy Management Systems, Mainova AG (100 percent electricity generation from renewable energies)
- the environmentally friendly, resource-efficient use of information and communication technologies throughout their entire lifecycle

- minimizing the consumption of resources during the manufacture, operation and disposal of devices
- reducing business travel by means of internal process specifications and the use of collaboration tools and video conference solutions; carpooling is encouraged
- optimizing route planning when appointments are made and carpooling
- a car fleet with reduced emissions and lower noise levels (predominantly vehicles with lower carbon emissions and the procurement of hybrid and electric cars – please see in particular the measures described under 3.3 above)
- reduction in electricity consumption by means of state-of-the-art cloud solutions
- reduction in the consumption of electricity and resources through measures such as LED lighting, presence sensors, and IoT sensors and systems for the central monitoring and control of electricity consumption
- installing power-saving functions in all electronic devices
- procuring electricity from renewable energies (green electricity)
- recycling programs for electronic and IT consumables
- reduction of water consumption and waste water
- reduction in paper consumption, e.g. internal applications with paperless transactions, monitoring paper consumption for document printing



7. EU Taxonomy

The Paris Agreement (2015) and the European Green Deal built on it formed the basis for adopting a series of European regulation for achieving climate neutrality by 2050. One of these is Regulation (EU) 2020/852, better known as the EU Taxonomy (Regulation and associated Delegated Acts for the first two environmental objectives, “climate change mitigation” and “climate change adaptation”). The aim of this Regulation is to create more transparency, which will make it easier for companies or investors to invest sustainably moving ahead.

The EU Taxonomy is a uniform classification system for the European Economic Area that requires companies to ascertain their Taxonomy-aligned turnover, CapEx and OpEx. The Regulation and the Delegated Acts define economic activities and six environmental objectives to which these economic activities must make a substantial contribution. An economic activity must make a substantial contribution to at least one of the six environmental objectives and, at the same time, must do no significant harm to any of the other environmental objectives. The following six environmental objectives were defined:

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

The published Delegated Acts describe the economic activities and define technical screening criteria used to perform

an assessment and calculate the corresponding data. Only the first two environmental objectives (climate change mitigation and climate change adaptation) are relevant for this reporting period as the activities for the other objectives have not yet been published. In fact, the European Commission did not initiate a public consultation process until April 5, 2023. Allgeier SE is subject to the scope of the Non-Financial Reporting Directive in conjunction with sections 289c, 315b HGB and is thus required to produce a consolidated non-financial declaration and therefore also to disclose its Taxonomy-aligned turnover, CapEx and OpEx.

Taxonomy-eligible economic activities

“Taxonomy-eligible economic activities” are activities for which specific sustainability criteria have been defined in the Taxonomy (Annexes I and II to Delegated Regulation (EU) 2021/2139).

Taxonomy-aligned economic activities

Economic activities are “Taxonomy-aligned” if they satisfy all these criteria. To be “Taxonomy-aligned”, an economic activity must make a substantial contribution to one of the six environmental objectives while doing no significant harm to any of the others. The company must also satisfy minimum social safeguards defined by the Taxonomy Regulation.

Economic activities at Allgeier SE

Allgeier SE’s core activities lie in the development of software solutions as well as IT and software services including associated consulting services, which account for a significant share of its revenue. The following economic activity reportable under the Taxonomy Regulation were identified:

	Total in EUR million	Share of Taxonomy-eligible economic activities (in %)	Share of non-Taxonomy-eligible economic activities (in %)
Revenue	480.4	0	100
Capital expenditure (CapEx)	18.7	0	100
Operating expenditure (OpEx)	426.5	0	100

8.1. Data processing, hosting and related activities

Storage, manipulation, management, movement, control, display, switching, interchange, transmission or processing of data through data centers, including edge computing.

By our understanding, the IT and software sector is not yet or only marginally covered by the EU Taxonomy to date. Therefore, the revenue of the Allgeier Group does not have to be subsumed under the economic activities or requirements of the Delegated Act.

Nonetheless, the Allgeier Group strives to reduce avoidable emissions. As we are a service company, the carbon and pollutant emissions caused by our work are naturally lower than for many manufacturing companies. Nevertheless, the goal is to continuously reduce our carbon footprint and emissions of pollutants. Accordingly, we regularly identify opportunities to reduce our consumption of natural resources and energy, and to ensure more resource efficiency as we continue to grow. For example, carbon audits are performed at individual units to identify further potential for reducing carbon and other pollutant emissions. The carbon footprint ascertained by the audit is compensated by suitable programs.

Our Group companies also implement specific environmental strategies and management systems in their respective markets, some of which are certified in accordance with or based on DIN EN ISO 14001, and have defined and established their own environmental policies. Furthermore, Allgeier companies are guided by the objectives of the European Union for environmental conservation and the sustainable performance of our services. The data centers we use are certified as follows: ISO 14001, Environmental Management (ISO 50001), Energy Management Systems, electricity sourced from 100 percent renewable energies.

With our digital transformation services, we also help companies to become more efficient and we thereby make an indirect contribution to the conservation of resources and the reduction of emissions. Climate risks could further amplify the need for digitalization among our customers and generate corresponding demand for our solutions and services. Allgeier already focuses on customers in the renewable energies sector and the solutions and services that it offers make it a part of the energy transition to reduce global carbon emissions.

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