



all for one
Group



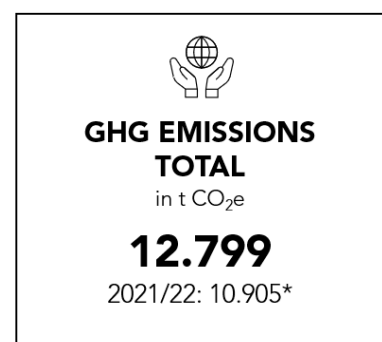
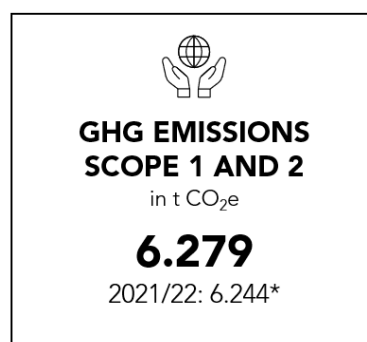
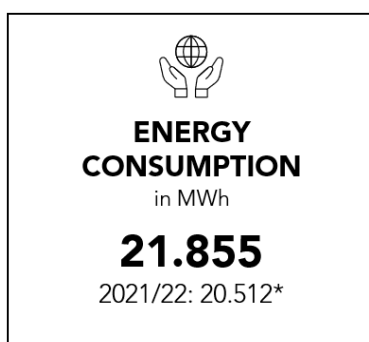
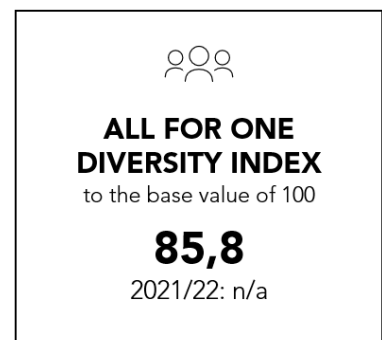
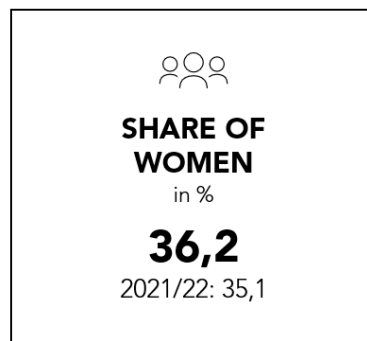
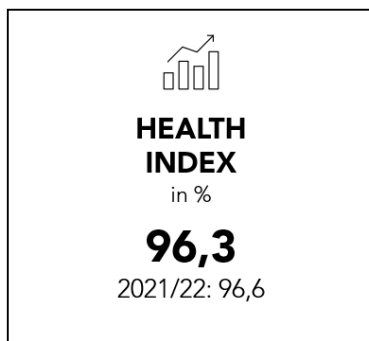
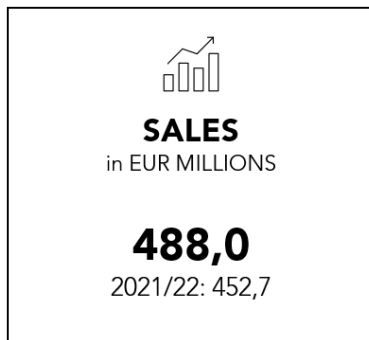
2022

/23

SUSTAINABILITY REPORT
SUSTAINABLE TRANSFORMATION

KEY FIGURES

2022/23



* Adjusted

OUR COMMITMENT

2022/23



REPORTING ACCORDING TO RECOMMENDED GUIDELINES

*Compliance with guidelines such as DNK,
EU Taxonomy, NAP*



PREPARATIONS FOR CSRD

*Future reporting requirements already
taken into account*



ORIENTATION TO SDGs

*The UN's »Sustainable Development Goals« as the
foundation for our »Sustainable Transformation«*



SBTi COMMITMENT

*Signing the »Letter of Commitment«
for CO₂ reduction*



INITIATIVE »CHARTA DER VIELFALT«

*Member of the network to
promote diversity*



GHG-ACCOUNTING ACCORDING TO GHG-PROTOCOL

*Adherence to recognized standards for
transparency in emissions calculations*



PROJECT »FUTURE MOBILITY«

*Developing a sustainable and
future-proof mobility concept*



SUSTAINABILITY LEARNING JOURNEY

*Mandatory sustainability training for
all employees*



SUSTAINABLE SERVICES & SOLUTIONS

*Developing a client-focused consulting portfolio to
support their sustainability goals*



PREPARATIONS FOR GREEN FINANCE

*Financing linked to environmental and
social KPIs*



ABOUT US

WE ENHANCE THE ABILITY OF COMPANIES TO
COMPETE IN A DIGITAL WORLD

All for One Group is an international IT, consulting and service provider with strong SAP focus. Determined to translate technology into a specific business advantage, the Group specialises in specific sectors of industry, accompanying and supporting the sustainable transformation of its more than 3,500 midmarket customers in Germany, Austria, Poland and Switzerland on their journey to the cloud. Focus is on SAP S/4HANA, which forms the digital core for industry-specific end-to-end processes in all areas of business activity – from sales & service to supply chains right up to analytics, HR and sustainability. All for One Group is the leading SAP partner in Central and Eastern Europe, both for transformations to SAP S/4HANA thanks to its innovative CONVERSION/4 model, and for SAP cloud business.

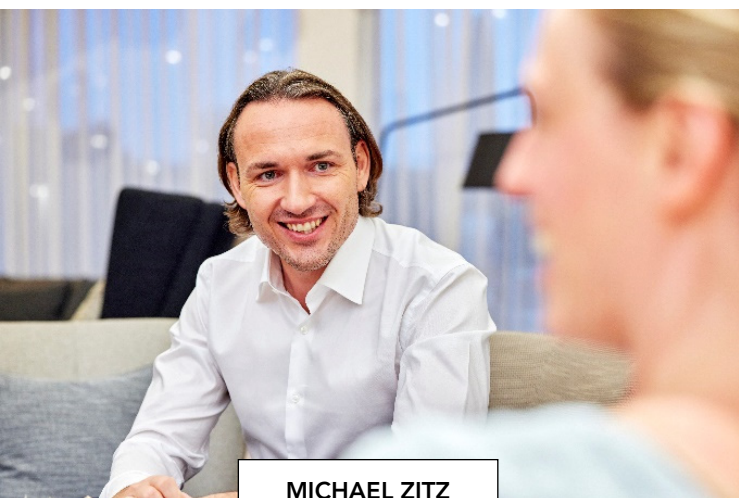
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SUSTAINABLE TRANSFORMATION

With our strategic pillar, "Sustainable Transformation," sustainability is firmly embedded in our corporate strategy and values. We pursue two goals: to integrate sustainability into everything we do at All for One and to support our customers in their sustainable transformation with our portfolio. Sustainability is a topic that concerns us all, and accordingly, we take action!

Our third sustainability report for the fiscal year 2022/23 highlights the progress and positive development of All for One over the past three years. We have established firm, measurable goals, with a particular focus on reducing our emissions and promoting diversity. The signing of the SBTi Letter of Commitment and joining the Diversity Charter underscore our commitment, as does the completion of a green finance agreement.



MICHAEL ZITZ
Co-CEO

We have also successfully expanded our customer portfolio in recent months. With our strategic initiative, which will transition into a cross-functional community in the upcoming fiscal year, the focus is on our customers. Our objective is to generate a significant portion of our revenue through sustainable services.

Furthermore, we are closely monitoring upcoming legal requirements and have already begun to fulfill some of the future mandatory CSRD reporting requirements according to ESRS

To underscore the significance and importance of sustainability at All for One, we have decided to incorporate sustainability goals into our executive compensation. This step is taken to ensure that sustainability continues to receive appropriate consideration in the future.

**WE ARE CONVINCED THAT
THROUGH OUR MEASURES, WE
FULFILL OUR SOCIAL
RESPONSIBILITY AND MAKE A
POSITIVE CONTRIBUTION TO
SUSTAINABLE DEVELOPMENT.**

MICHAEL ZITZ
CO-CEO

In our endeavors, we place strong trust in the commitment of our employees. They make a significant contribution to our success. Through participation and the continuous expansion of our training program, we aim to invest in our employees and actively advance our »Sustainable Transformation« together in the future.

We provide detailed and transparent reporting on all our activities and initiatives in this sustainability report. Join us on our journey of »Sustainable Transformation«!



ÜBER DIESEN BERICHT

All for One Group SE has prepared and published its sustainability report that adheres to the criteria of the DNK (Deutscher Nachhaltigkeitskodex/German Sustainability Code) as issued by the RNE (Rat für Nachhaltige Entwicklung/Council for Sustainable Development). It includes the disclosures required under the CSR Directive Implementation Act (CSR-Richtlinie-Umsetzungsgesetz, CSR RUG) relating to the five aspects required of the combined non-financial statement as per Sections 289b, 289c, 315b, 315c HGB: environmental matters, staff matters, social matters, respect for human rights, combating corruption and bribery. The sustainability report also includes the EU taxonomy disclosures according to Taxonomy Regulation 2020/851.

In addition, the sustainability report also complies with specific standards issued by the Global Reporting Initiative (GRI) and includes a discussion of how the NAP («National action plan for economic growth and human rights») is implemented. Calculation and disclosure of direct and indirect greenhouse gas emissions (GHG emissions) were based on the provisions of the «Greenhouse Gas Protocol».

Audit and Publication

Pursuant to Section 317 (2) sentence 4 HGB, these disclosures are not subject to a substantive examination by the auditors. The DNK has, however examined the sustainability report to ensure its completeness and has provided a qualified feedback. Following the final review, the DNK confirmed the inclusion of its feedback by All for One Group SE (certified «Sustainability Code User»).

The Supervisory Board of All for One Group SE has reviewed this Sustainability Report and approved it for publication at its meeting to discuss the annual financial statements on 14 December 2022.

Our Sustainability Report was published on 18 December 2022, together with the annual financial statements and the consolidated financial statements for financial year 2022/23, to coincide with the financial statements press conference. Our Sustainability Report is available for public inspection on both our website at http://www.all-for-one.com/csr_e and on the DNK website at <https://www.all-for-one.com/en/company/sustainability/sustainability-report/>.

GENERAL INFORMATION

REPORTING COMPANY

All for One Group SE, Filderstadt/Germany is a European corporation (Societas Europaea, SE). The Company is listed in the commercial register of the District Court of Stuttgart under registration number HRB 774576. Its registered office is Rita-Maiburg-Strasse 40 in 70794 Filderstadt/Germany. All for One Group SE shares are listed in the Prime Standard of the Frankfurt stock exchange (ISIN: DE0005110001).

As a capital market-oriented company, this Sustainability Report also includes the **Combined Non-Financial Statement** (»Non-Financial Group Report«, Sections 289 b-e, 315b and c German Commercial Code (Handelsgesetzbuch, HGB), DRS 20, Note 248) for All for One Group SE and its subsidiaries.

System boundaries

Unless otherwise indicated, all disclosures relate to the All for One Group SE corporate group including all its subsidiaries. Disclosures relating to the **Group** refer to **»All for One Group«** or **»the Group«**. Disclosures relating solely to the parent company All for One Group SE are marked accordingly (Section 298 (2) sentence 3 HGB).

Frameworks and initiatives

This Sustainability Report, which has been compiled in line with the specifications of the **German Sustainability Code (GSC)**, also incorporates the recommendations of the German **»National action plan for economic growth and human rights«** and contains the appropriate information. Our recognition of greenhouse gas emissions is based on the requirements of the »Greenhouse Gas Protocol«.

EU taxonomy

In accordance with the specifications issued by the European Commission, our first discussion of EU taxonomy in the 2021/22 reporting period detailed the activities of All for One Group that were eligible under the Taxonomy Regulation. This present Report includes a discussion of the extension of the legal requirements and, for the first time, of those activities that are taxonomy aligned.

»Sustainable Development Goals« (SDGs) issued by the United Nations

By issuing its »Sustainable Development Goals« (SDGs), the United Nations (UN) have created a system of goals

for managing global sustainability development. The system defines 17 individual SDGs together with corresponding sub-goals and indicators. Application is primarily aimed at governments and state-run organisations although a growing number of businesses such as All for One Group are using the SDGs as guidelines. Our contribution to achieving the development goals is discussed in more detail in section 3. Moreover, the direct correlation between our sustainability activities and the SDGs is highlighted in this Sustainability Report with the corresponding SDG icon at the start of the respective section. Further details are available on our [website](#).

BASIS OF PRESENTATION

Financial year

The financial year 2022/23 of All for One Group SE commenced on 1 October 2022 and ended on 30 September 2023. The corresponding prior-year period therefore ran from 1 October 2021 to 30 September 2022. Our Sustainability Report relates to these aforementioned reporting periods. In the financial year just ended, All for One Group generated sales of EUR 488.0 million (prior year: EUR 452.7 million). As of 30/09/2023, 2,858 (30/09/2022: 2,758) people were employed.

Forward-looking statements

This report contains forward-looking statements. These statements reflect both our and third-party estimates and assumptions that were valid at the time they were made or when this report was issued. Forward-looking statements are always subject to uncertainty. If estimates and assumptions prove to be mistaken or only partially correct, actual results may deviate – quite substantially – from expectations.

Gender neutrality

For reasons of better readability, the use of gender-specific language forms has been dispensed with in this report. Where personal terms are used in the masculine form only, they are representative of all genders.

Integrated report versus separate report

Sustainability reports can be either included in the corresponding management report (»integrated report«) or issued as a separate document. Since future legal requirements specify an »integrated report«, we will only be issuing a »separate document« temporarily. Since non-financial content (such as »non-financial performance indicators«) is also mandatory in management reports, our Sustainability Report essentially supplements our corporate reports and should therefore always be read in conjunction with the same.

- Annual and consolidated financial statements (including combined management report)

- Report of the Supervisory Board
- Compensation report
- Remuneration report
- Corporate governance statement

All these reports – including this Sustainability Report – can be found on our [website](#), together with a whole host of detailed information.

BUSINESS MODEL AND PORTFOLIO

According to market observers such as ISG (Information Services Group GmbH, Frankfurt) or Lünendonk (Lünendonk & Hossenfelder GmbH, Mindelheim), All for One Group ranks among the leading consulting and IT companies – especially with regard to SAP – in its markets. Group strategy is tailored to enhancing the ability of its customers to compete in a digital world. The Group employs its expertise and implementation skill to provide companies with comprehensive advice that encompasses all relevant issues and aims to ensure as perfect and seamless an interaction between people, strategies, processes, data and systems as possible. The integrated business model combines strategic and management consulting, process consulting, industry expertise, technology expertise, IT consulting and services, and transformation management under one roof. In doing so, All for One Group works with its subsidiaries to »orchestrate« the interaction of all core disciplines and areas of action that are key to establishing the competitive strength of its customers. At the same time, the integrated business model is designed to generate the highest possible recurring revenues from cloud services and support, and software support.

Focus on selected customer and market segments

Our **customers** mainly rank as midmarket, although a growing number ranks as »larger« midmarket. In particular, these include companies that generate annual sales of between EUR 100 million up to EUR 10 billion yet still retain an "SME" culture when it comes to their organisation, processes and how importantly they want to be treated by »their« service provider. Our **industry focus** is concentrated predominantly on companies operating in series production (e.g. component production, automotive supplies), project-oriented sectors such as mechanical and plant engineering, life sciences and the services and retail industries. We mainly use our own resources at numerous offices close to our customers to manage our business relationships in Germany, Austria, Poland and Switzerland. To secure the **global provision of local support** to our mostly international customers, we set up the United VARs partner network in 2006. This alliance enables us to offer local support in – meanwhile – more than 100 countries based on uniform quality standards and recognised project methods.

In geographical terms, All for One Group mainly operates in Germany, Austria, Poland and Switzerland, which is why the development of the IT market in the DACH region is a significant external factor influencing the Group's business success. In a very short space of time, Covid-19 has fundamentally changed how both All for One Group and its customers work. Having the expertise to provide IT consultancy services via remote access makes it possible for the consultants to work beyond the borders of their home markets. Accordingly, more and more colleagues from the Regional Delivery Centers in Turkey, Poland and Egypt are being involved in projects as the years go by. At the same time, we plan to considerably accelerate the expansion of the globally operating service organisation. After all, the increasingly global structure enables increased integration of hyperscaler offerings. In doing so, All for One Group is laying the foundations that will enable it to provide comprehensive and cost-optimised support to its increasingly international customer base in the larger midmarket.

Service portfolio aligned to all-inclusive customer support

As an IT, consulting and service provider focusing on SAP, All for One Group offers its customers a coordinated portfolio of solutions and services over the entire life cycle of an IT investment. The CORE area focusing on SAP S/4HANA and »Enterprise Resource Planning« software forms the heart of the **Services and Solutions portfolio**. These products form the foundations and »digital core« of any business software landscape. All for One Group industry solutions for SAP S/4HANA based on a proprietary business process library that was developed in house (»Scope Items«) can quickly and easily be tested and activated by customers and contain ready-to-use preconfigured business workflows and scenarios of the target industries. To provide even more targeted and comprehensive support to legacy customers, offerings also include support, overseeing the customers' extensive application landscapes (»Application Services«) and operating their IT systems (»Managed Services«) in the private or public cloud. This service is provided from proprietary computer centres (co-locations) but also, increasingly, via hyperscalers.

During the transformation phases in recent years, the **Services portfolio** has been enormously expanded and nowadays also encompasses »Employee Experience« (optimisation of HR processes), »Customer Experience« (ideal customer experience design, digital solutions to promote customer acquisition and retention), »Business Analytics« (data-based efficient business management using artificial intelligence (AI), and »IoT & Machine Learning« (sensor-controlled business workflows). Microsoft solutions in the fields of »Cyber Security & Compliance« (data and information security) and for »New

Work & Collaboration« (designing the ideal digital work environment and enabling agile collaboration) complement the portfolio of products and services. The Group also provides strategic, management and transformation consulting at »C Level« (management level). This comprehensive portfolio enables the Group to provide integrated solutions to its customers on their journey to becoming intelligent, networked, and highly progressive and innovative companies.

Strategic partnerships

Our daily business centres on the partnerships with SAP and Microsoft. The esteem in which the Group is held within the SAP ecosystem is frequently confirmed through the widest range of awards that SAP confers on its strategic partners. These include, among others, SAP Platinum Partner status, recognition within the »SAP Diamond Initiative 2023« as a leading partner in the »Midmarket and Customer Experience« category, and various SAP Quality Awards for specific projects. In addition, All for One Group has been classified as a Leader in the German IT market in the SAP Ecosystem

Study 2023 conducted by prestigious ISG Provider Lens™. Customers also appreciate the broad portfolio of products and services of All for One Group and its expertise, and again recognised the same by awarding the Group for the fourth consecutive time the accolade of »Best IT Provider 2023« in eight categories in a survey conducted by business journal brand eins among around 5,000 experts and IT specialists in user companies. Appreciation of the innovative strength, distinctive industry expertise and service orientation was voiced.

Both partners – SAP and Microsoft – are, moreover, firmly embedded in All for One Group's CONVERSION/4 scheme, together with **SNP** (Schneider-Neureither & Partner SE, Heidelberg) and the latter's Crystalbridge software. This innovative model not only enables companies to make a particularly fast and low-cost transition from SAP Business Suite to the new SAP S/4HANA business software involving little downtime; it also gives them efficient access to permanent innovations. To date, All for One Group has migrated most companies to SAP S/4HANA using the Bluefield approach.

STRATEGY

HOW DO WE WANT TO CONTRIBUTE TO SUSTAINABLE DEVELOPMENT? WHAT SUSTAINABILITY TARGETS ARE WE SETTING OURSELVES AND HOW DO WE WANT TO MAKE SURE WE REACH THEM?



STRATEGY//

STRATEGIC ANALYSIS AND ACTION

Our Group strategy encompasses our vision and mission, strategic cornerstones, and strategic initiatives and projects, all of which build on our corporate values. Sustainability is firmly anchored in all these elements, based on the corporate value »Serious Sustainability«, from which we have derived the company vision: »We are an attractive employer with a magnificent culture of working together in an atmosphere that promotes diversity and equal opportunities. We work sustainably and use our digital capabilities to support our customers on their journeys towards sustainability.« In doing so, we have added a very significant »superstructure« to our mission: »We enhance the ability of our customers to compete in a digital world«.

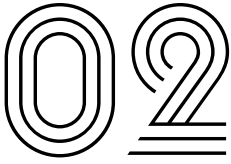
In financial year 2021/22, we made sustainability one of our strategic cornerstones, serving to guide us in achieving the goals set in our mission and vision. Building on this decision, we specified the will to steadily continue driving sustainability in house and to make All for One Group a sustainably operating business that also accompanies its customers on their own journeys to sustainability. In doing so, we want to adopt the role of multiplier in respect of sustainable development.

As part of our strategic initiative »sustainability@allforone« we have already spent two years implementing our strategic goals. At All for One

Group we use the format of strategic initiatives to build strategic businesses and for fundamental strategic improvements. A project team comprised of members from different units within the Group is working on the sustainability transformation at All for One Group, with particular focus on customer business. Those aspects of sustainability that are relevant in house are implemented by a proprietary Sustainability team. In addition, sustainability is addressed in various parts of the Group under the »Objectives and Key Results« management scheme. In doing so, we want to ensure the widest possible involvement of the staff and to anchor the topic in all Group companies.

The analysis of materiality that we performed back in financial year 2020/21 still forms the basis for our sustainability activities. To enable us to manage our sustainability activities with even better target focus, we have meanwhile summarised the key areas for action in the following four focus points: climate-friendly business operations, diversity and equal opportunities, sustainability in customer business, and anchoring sustainability in the strategy. In financial year 2022/23 we specified mid-term targets for these key aspects. In doing so, we created an important foundation on which to further develop our sustainability performance. Over the coming years, we plan to fine tune the definition of these areas of focus based on the future »Corporate Sustainability Reporting Directive« (CSRD) and to add elementary targets.

All sustainability activities at All for One Group continue to be aligned to the United Nations' »Sustainable Development Goals«. In the 2022/23 reporting period, we also signed the »Diversity Charter« offering important guidance on diversity and equal opportunities. Our efforts regarding environmental compatibility are aligned to »Greenhouse Gas Protocol« guidelines. As part of the »Science Based Targets« initiative (SBTi) we have committed to lowering our greenhouse gas emissions. Particular attention is paid to scientific findings and the goals of the Paris Climate Agreement. In addition to these frameworks, we also continuously examine the upcoming requirements of the CSRD and associated »European Sustainability Reporting Standards« (ESRS), which will become mandatory from financial year 2024/25 onwards. These future developments already play a key role in the further development of our sustainability management.

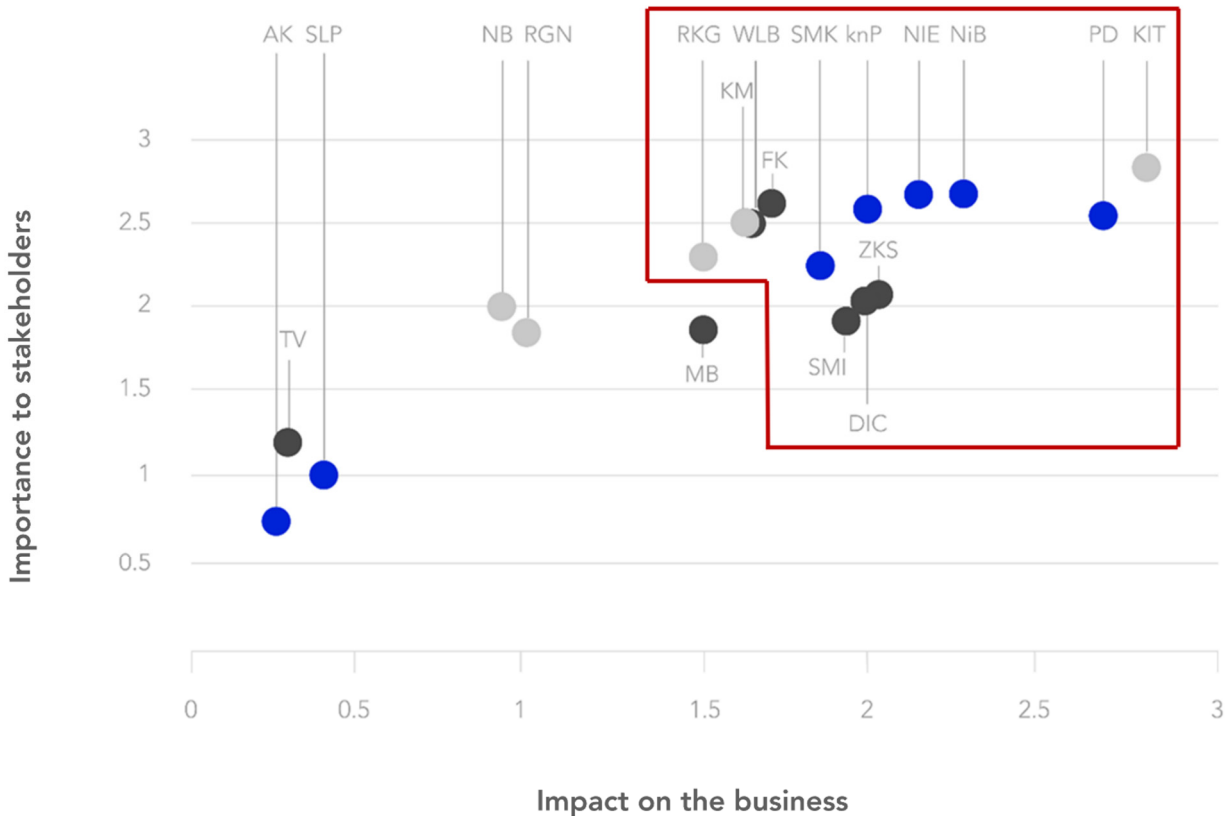


STRATEGY// MATERIALITY

As an IT service provider that operates predominantly in the DACH region, we are exposed to fewer obvious socio-economic or environmental constraints compared to other industries. Nevertheless, some of the aspects undoubtedly appear to be particularly relevant from a sustainability perspective – such as the environmental compatibility of our IT infrastructure, for example, or a good work-life balance for our staff who have to accomplish large workloads in rapidly-changing fields. To validate this initial assessment, we performed a comprehensive analysis of materiality with external support in financial year 2020/21. Details of the

procedure that we adopted can be found in the two prior Sustainability Reports. To this day, the findings of this analysis remain just as relevant, which is why they are again being cited in this report for financial year 2022/23.

We defined three broadly worded overarching areas of sustainability focus as the starting point from which to identify the key areas for action at All for One Group: »sustainability in customer business«, »social sustainability and governance« and »internal environmental sustainability«. Within these areas for action, we submitted a relatively long list of individual topics for our in-house and external stakeholders to evaluate. These stakeholders included our employees, customers, investors, partners and industry experts. Using a standardised questionnaire flanked by talks with experts, the stakeholders assessed the impacts of the sustainability aspects on All for One Group (outside-in perspective) and, vice versa, the impacts of our business operations on external sustainability aspects (inside-out perspective). The findings are represented in charts below. The area framed in red contains those topics believed to be most material.



Internal Environmental Sustainability

- KIT: Climate-friendly operation of IT infrastructure
- KM: Climate-friendly mobility

- RKG: Careful use of resources with regard to buildings
- NB: Sustainability in procurement

- RGN: Careful use of resources with regard to equipment

Sustainability in Customer Business

- PD: Proprietary sustainability products
- NiB: Integration of sustainability in products and services
- NIE: Sustainability in innovation, development
- knP: Portfolio of climate-neutral products and services
- SMK: Employee training on sustainability in customer business

- SLP: Sustainability training for suppliers
- AK: Exclusion of customers on grounds of sustainability criteria

Internal Social Sustainability and Governance

- ZKS: System for sustainability target definition and control
- SMI: Employee training on in-house sustainability
- DIC: Diversity, inclusion, equal opportunities
- FK: Leadership culture
- WLB: Work-life balance

- MB: Employee co-determination
- TV: Transparency of supplementary benefits and bonuses

Area for action: »Sustainability in customer business«

All stakeholder groups placed huge importance on the sustainability aspects affecting All for One Group's customer business. This area revealed enormous potential for driving the success of our business, but also showed the magnitude of our responsibility in light of the significant impact. We have the potential to add specific sustainability products and services to our portfolio to deepen relationships with legacy customers by offering an expanded portfolio, and to acquire new customers. Our partners and investors also ranked the demand for sustainable innovations as particularly material (outside-in perspective). In this respect, we see ourselves as multipliers as we can use our portfolio to also help our customers achieve their own sustainability transformation (inside-out perspective).

Financial year 2022/23 clearly showed just how relevant this area of action is for All for One Group. As part of our strategic initiative »sustainability@allforone«, nearly all departments within the Group are working on integrating sustainability aspects into existing solutions or are taking an innovative approach to developing new products and services. Based on the resonance among our customers in the marketplace so far, we plan to incorporate this initiative into our everyday operations

over the course of next year and believe there is great potential in establishing sustainability as a fixed element in our portfolio. We believe the social and environmental risks associated with this area for action to be low.

Area for action: »Internal environmental sustainability«

Our areas of environmental sustainability focus are the careful use of resources to operate the IT infrastructure and our office premises, and climate-friendly mobility. The operation of the computer centres we use and the large volume of business travel both give rise to potentially significant impacts on the climate (inside-out perspective). At the same time, we are noticing that our customers and investors increasingly expect us to reduce our environmental footprint. The further tightening of statutory mobility requirements could, moreover, severely impact our current business model (outside-in perspective). We meet this challenge by defining climate targets in line with the SBTi and ambitious plans within our »Future Mobility« project. We expect these adjustments to our customary workflows and their impact on our standing in the labour and financial markets to also open up opportunities for our Group. We therefore consider the risks to be low.

Area for action: »Internal social sustainability and governance«

Last but not least, the materiality assessment confirmed that in-house social issues such as work-life balance, leadership culture and equal opportunities are of key importance for large employers such as ourselves. In-house stakeholders, in particular, ranked the importance of this topic highly. We are aware of how the working conditions at our Group impact these stakeholders (inside-out perspective). Our ability to meet the stakeholders' requirements is crucial if we are to recruit and retain qualified members of staff and thus assure our ability to perform for our customers (outside-in perspective). In our view, the trend in this area for action is the farthest reaching overall, which is why we have set ourselves correspondingly ambitious targets as part of our »All for One Diversity Index« and plan to draw up an appropriate catalogue of action plans over the coming financial year. We therefore believe we have a good chance of making further important progress with regard to our in-house social sustainability in the near future and, as a result, consider the risks in this area to be medium.

Changes in materiality under CSRD and ESRS

In preparation for the tightening of EU regulations under the CSRD, we plan to perform a new materiality assessment next year that fully incorporates the specifications of double materiality under ESRS. We

want to anticipate possible challenges in advance although application will not become compulsory until financial year 2024/25. We do not, however, expect any need for far reaching adjustments given that the current materiality assessment was also performed in consideration of double materiality and we still believe the main areas for action to be relevant.



STRATEGY// OBJECTIVES

Making strategic orientation measurable

In recent years, sustainability has been incorporated into our corporate values, vision and mission, and our strategic cornerstones. As such, it is firmly anchored in all areas of our company strategy. We have set ourselves goals which – while ambitious and ground breaking – are nevertheless relatively fundamental in nature. To specify these goals, actively manage our sustainability efforts, and prioritise resources in meeting our targets, we defined further sustainability targets – of a predominantly long-term nature – in financial year 2022/23. The targets were developed centrally by the Sustainability team at All for One Group in direct collaboration with the Management Board. Various departments were also involved for coordination purposes. Target achievement is constantly being monitored by the Sustainability team and the Management Board notified through routine reports. The Management Board is responsible for overall target achievement while the departments are also responsible for some of the individual targets.

Target development was based primarily on the materiality assessment and the key areas for action that were revealed by the same. Based on the findings, we derived four core aspects where we see the greatest possibility of making a difference: reducing our greenhouse gas emissions, diversity and equal opportunities, sustainability in customer business, and strategic advancement. We pursue a large number of – in some cases, very detailed – individual targets relating to different areas of sustainability, while the targets

relating to our four core aspects determine the direction of our sustainable development.

Guidance from global standards

Our sustainability targets are not only aligned to our materiality assessment and the characteristics of our business operations, but also to nationally and internationally acknowledged frameworks. These include, in particular, the United Nations' »Sustainable Development Goals«. While we believe all 17 goals to be important for global development, we have followed the UN's recommendation and focused on those goals that we can directly and positively impact through our business activities. Particularly relevant for us in this respect is our impact on achieving the climate goals and our contribution to social aspects, such as health, equal opportunities, diversity and education. Details of our commitment can be found on our website ([All for One Group - Sustainable Development Goals](#)).

Added to which, we have been listed as »committed« with the SBTi since the beginning of 2023 and have based our greenhouse gas reduction targets on scientific findings and the Paris Climate Agreement. Our targets relating to social sustainability are, in part, derived from the resources provided by the Diversity Charter for use by employers. We are also guided by the objectives surrounding a promissory note loan with ESG covenants where interest rates are dictated by two sustainability performance indicators. One of the performance metrics we have chosen – reducing our Scope 1 and 2 greenhouse gas emissions – is of an »environmental« nature while the other – increasing the share of women in management – is »social« in nature. We plan to finalise the targets to be met on 30/09/2024, 30/09/2026 and 30/09/2028 respectively by 31/12/2023.

Goal: Reduce greenhouse gases through climate-friendly mobility and careful use of resources

We actively strive to ensure the careful use of resources and effective reduction of greenhouse gas emissions throughout our operations as a whole, with particular focus on the environmental compatibility of our mobility. We believe this area is most in need of action given the considerable number of vehicles in our fleet. Added to which, the factors to be taken into consideration when trying to improve the greenhouse gas balance are much more complex compared to just our IT infrastructure, for example. At the same time, we want to ensure continued proximity to our customers in spite of the planned changes. Our reduction target as per SBTi – which is still to be defined – will be the key to driving our strategy for making mobility more climate friendly. Added to which, we have also set ourselves the target in our »Future Mobility« project of designing a concept for climate-friendly mobility that is fit for the

future. These efforts are being flanked by other short- and mid-term targets, such as increasing the number of electric vehicles in our fleet. Details can be found in the »Environment« section of this report.

Goal: Sustainably strengthen diversity and equal opportunities

We implement participatory processes and projects with particular focus on the diversity of the participants to ensure that diversity in cooperation is practised, encouraged and lived on an ongoing basis. This is a top priority at All for One Group where everything is all about people. Accordingly, our materiality assessment proved that our employees ranked the various sub-aspects of the area for action entitled »Internal social sustainability and governance« as particularly relevant but also believed that very good progress had been achieved in the development of the same. Nevertheless, given the ongoing gender disparity in the IT sector, and demographic change, we see clear potential for action in this area.

We introduced the »All for One Diversity Index« to bundle the manifold efforts to promote diversity at All for One Group. The index was developed by the Sustainability team and approved by upper management at its annual »Spring Summit« at the beginning of 2023. It aims to map and control diversity within the Group on as many levels as possible. The index comprises the following performance metrics: proportion of women in management, proportion of women in technical professions, proportion of employees under 30, proportion of employees over 60, proportion of employees with severe disabilities. All elements have the same weighting in the index. At a current index level of 85.8 (standardised) as of 30/09/2023, we have defined an increase to 100 as a long-term target for 2030. It shows the direction to be taken in the years to come. The associated interim targets and respective values of each index component are used for internal guidance only.

Goal: Use sustainability to enhance the ability of our customers to compete

For us, sustainability and our role as an exemplar and enabler for diversity, multiculturalism and climate neutrality do not represent merely an outside-in perspective. As a digitalisation and transformation partner, we support the sustainability transformation of our customers and want to satisfy the growing demand for »Sustainable Services & Solutions«. We already offer sustainability solutions from our partners such as SAP or Microsoft, enhance these offerings with proprietary developments and provide additional services in the field of sustainability consulting. We are striving to further develop our portfolio as part of our strategic

initiative »sustainability@allforone« – albeit independently of the same. We have set ourselves the goal of presenting ourselves in the marketplace as an acknowledged provider of sustainability services and partner for various phases of a business's sustainability transformation. In addition to these overarching qualitative goals, the individual departments within the Group define specific sales and development targets.

Goal: Strategic advancement

As discussed in chapter 1, sustainability is already anchored in all aspects of our company strategy. We are, however, conscious of the enormous growth of the market, rapidly changing legal framework and further changes relating to sustainability that are often hard to predict. Which is why we believe it is essential to constantly keep an eye on potential trends to enable a strategic response to the same. Accordingly, we have set ourselves the goal of examining the structure of our sustainability management and the associated targets and plans for action at regular intervals to ensure they are fit for purpose. In doing so, we want to identify any need for adjustment at the earliest possible stage and implement the same efficiently. Although it is hard to quantify this aspect, it does form the basis for all the other targets described in this report. We therefore consider it to be particularly material.



STRATEGY//

DEPTH OF THE VALUE CHAIN

As a services company, our value creation tends to be quite shallow. Generally speaking, the upstream supply chain only comprises one step, given that we usually acquire finished solutions and products rather than commodities in any form. Within our corporate boundaries, we develop add-on applications and proprietary IT solutions. Performance is often on site at the customer's premises and – especially when providing consulting services – with the direct involvement of the customer, given that our services are customised to suit individual requirements.

Maintaining long-term relationships with primarily industrial customers and providing them with ongoing support along the entire life cycle results in the further fusion of service provision and downstream value chain. In the course of the business relationship, moreover, different services are often provided to improve a customer's core business processes.

The upstream supply chain is strongly defined by intellectual property

Our cloud, consulting and support services primarily build on selected platforms provided by global software leaders such as SAP and Microsoft. Our procurement therefore focuses to a large degree on intellectual property in the shape of cloud subscriptions, software licensing rights and software maintenance. In addition, our supply chain is characterised, above all, by the purchase of data centre co-location services, hardware to equip our (leased) computer centres and office desks, and the procurement of vehicles for our fleet. Nearly all purchases are customer related and only triggered once the customers have issued the corresponding purchase orders.

Our procurement volume is distributed among a manageable number of suppliers. We strive for long-term partnerships with our central suppliers, such as SAP and Microsoft, and talk to them through various channels but especially through direct contact. All other suppliers are selected just as carefully, with most of them evolving into long-term business partners. An upstream value chain of this nature makes it much easier for us to monitor the supply chain in respect of sustainability developments. We place particular importance on compliance with labour law standards.

Given the large proportion of intellectual property and services relative to our overall purchasing volume, processes such as physical production and delivery are largely non-existent. As such, environmental challenges within the upstream value chain are of virtually no relevance for us. Secondary performance relating to the manufacture of IT hardware and business equipment is the only area where we cannot rule out potential problems – when extracting precious metals, for

example. In this case, we rely on the integrity of our partners, who lead the markets in their fields. When selecting hardware and software, moreover, we pay close attention to high energy efficiency standards and the use of regenerative energy sources.

We expect our business partners to respect and comply with our Code of Conduct including the careful use of natural resources and compliance with human rights standards and the rules governing fair competition. Most of our suppliers, including SAP and Microsoft, have implemented their own comprehensive sustainability standards or, as large corporations, are subject to the same legal requirements in terms of sustainability as we are. Nevertheless, we are currently in the process of selecting a supplier management tool to enable us to avoid or identify early on any potential social and environmental problems within our supply chain. Since mid-2022, an interdisciplinary project team at All for One Group has been compiling a catalogue of further actions aimed in the same direction in preparation for the coming Act on Corporate Due Diligence in Supply Chains.

Downstream value chain – strong industrial customer base

Our customer base includes more than 3,000 companies, most of whom are located in the German-speaking region and Poland. Since we provide – virtually exclusively – IT solutions and cognitive services, aspects such as product safety or end-of-life disposal play only a minor role. Added to which, our downstream value chain is made up mainly of industrial customers. Sustainability aspects are increasingly becoming of key importance to these customers as they themselves are increasingly becoming subject to regulations governing social and environmental aspects. Accordingly, the greenhouse gas balance of our performance is playing an increasingly important role for our customers. We are aware that our software and consulting services exert considerable impact on the environment and society and are willing to assume responsibility for the same and to drive the progress of sustainability along the entire supply chain, i.e. including our customers' customers.

PROCESS MANAGEMENT

TO ACHIEVE OUR SUSTAINABILITY TARGETS AND IMPLEMENT A STRATEGY OF SUSTAINABLE DEVELOPMENT, WE WANT TO FIRMLY ANCHOR SUSTAINABILITY IN OUR PROCESSES AND MANAGE IT.



PROCESS MANAGEMENT// RESPONSIBILITY

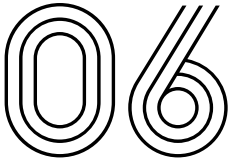
The Management Board has overall responsibility for sustainability at All for One Group. The corresponding staff unit reports directly to our Co-CEO Michael Zitz although the other members of the Management Board are also involved in the strategic design, target definition and approval of various action plans. In operational terms, the executive in charge of People & Culture is responsible for sustainability at All for One Group. They regularly report to the Management and Supervisory Boards on progress and other relevant developments. Since 2021, the implementation of our sustainability strategy has been driven by the Sustainability team at All for One Group, which is responsible throughout the Group for sustainability management and for centrally controlling all associated activities. The team reports directly to the executive in charge of People & Culture.

Both strategic and operational responsibility for sustainability topics is, however, also spread among various divisions and departments within the Group rather than just being bundled in the aforementioned central units. For example, although central responsibility for environmental sustainability – and particularly for achieving the overarching targets such as reducing emissions – lies with the Sustainability team and, ultimately, the Management Board, sub-aspects – such as increasing the number of electric vehicles in the fleet or ensuring the design of our office premises is environmentally compatible – are also the responsibility of the respective executives in charge of Fleet and Facility Management. Most of the social sustainability topics are also the responsibility of

the executive in charge of People & Culture, mainly because the same person is responsible for all personnel issues at All for One Group. At the same time, all managing directors of subsidiaries are responsible for ensuring that their employees adhere to labour law standards. Further social aspects – such as preventing violations of the law – are the responsibility of Legal & Compliance.

Strategy and target achievement in respect of sustainability in customer business is controlled centrally as part of our strategic initiative »sustainability@allforone«. The programme heads of the initiative submit progress reports to a six-member steering committee that includes members of the Management Board. The initiative develops sustainability solutions for enhancing the existing portfolio for the individual lines of business. Care is always taken to ensure proximity to the original core tasks. Accordingly, some of the operational responsibility – especially for target definition and achievement – lies with the respective departments of All for One Group.

In addition, some All for One Group subsidiaries launch their own sustainability projects that are aligned to the Group-wide sustainability strategy and define additional sustainability targets. The management of the respective company is then responsible for the achievement of these targets. In May 2023, for example, the employee initiative »[Women in Tech](#)« was established to create a platform for communication and discussion, to stimulate debate and to rethink today's worlds of work and business. Key targets defined by the initiative include actively promoting inclusion and equal opportunities and raising the visibility of women in the IT sector.



PROCESS MANAGEMENT// RULES AND PROCESSES

As part of our efforts to strategically anchor sustainability at All for One Group, we have expanded our management systems and processes to include relevant aspects of sustainability, thus embedding it firmly in our business operations. When implementing the same, we rely partially on informal mechanisms such as our corporate values. They serve as the basis for our sustainability transformation and guide the actions of our employees in our day to day business. In addition, we incorporate formal elements focusing on sustainability into our structure of rules and processes such as a more sustainable mobility policy that will be published at the start of financial year 2023/24, or our new compulsory training programme to promote sustainability.

Legal compliance and supply chain relations

Management of All for One Group is aligned to values and uses a comprehensive opportunities and risk management system to grasp opportunities and mitigate the impacts of risks. To achieve this, we have firmly established within our Group a process organisation comprising three pillars: »opportunities and risk management system«, »compliance management system«, and »internal control system«. Details can be found in the latest Annual Report. Our Code of Conduct forms the basis for conduct that is legally compliant and ethical. Our compliance organisation ensures that all members of staff are familiar with, and regularly attend training sessions focusing on the Code of Conduct.

We also expect our suppliers to adhere to our Code of Conduct. In addition, we have put various standardised purchasing processes in place to simplify the consideration of sustainability aspects throughout the Group in this respect, too. All IT purchase orders relating to hardware, software or IT services are channelled through the Central Purchasing function, which specifies the applicable rules. By contrast, smaller purchase orders for our offices

are issued by our Facility Management team. This procedure enables us to ensure efficient large-scale ordering processes and the inclusion of regional suppliers wherever possible and, to a certain extent, we can specify the selection of options that are environmentally more sustainable.

Employment rights and personnel development

In addition to legal specifications, our Employee Handbook forms the basis for ensuring adherence to labour law standards. It not only provides general information on employment, but also details of employee benefits, healthcare and professional and personal upskilling programmes. Various versions have been issued for the individual countries in which we operate to take account of country-specific differences. The Handbooks ensure the use of standardised processes when implementing social sustainability within the Group. In addition, our central learning management system »ONE Academy« enables us to adopt a uniform procedure throughout the Group when allocating, approving and implementing any and all upskilling measures. Added to which, we offer a career progression model that ensures the use of transparent criteria for determining career progressions and thus enables us to carefully manage personnel development. By implementing these objective standards, we promote fairness and equality.

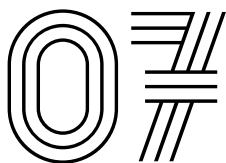
Environmental sustainability

As far as environmental sustainability is concerned, we currently only have a limited number of standardised processes and specifications in place. The creation of our Sustainability team, however, ensures that sustainability is consciously taken into account before putting relevant plans into action and, in part, that actions to promote environmental sustainability are initiated in the various areas of All for One Group. In addition, a vehicle and a travel policy currently exist that both include rules governing sustainability. We have set ourselves the goal of approving a new mobility policy by the end of 2024 that combines these two policies and considerably enhances the focus on sustainable mobility.

Raise awareness, explain and communicate

Our in-house education efforts are backed up by important programmes aimed at fostering a shared, Group-wide understanding of sustainability and behaving sustainably. Our intranet, recurring informative events or workshop formats are the main channels of communication that we use to familiarise all members of staff at All for One Group with this issue. In addition, we developed a sustainability training programme in financial year 2022/23 that is mandatory throughout the Group. In doing so, we hope to raise awareness even further among all colleagues and to increase staff involvement in our sustainability management processes.

The Group's Sustainability team plays a key role in all the actions and processes discussed above. Moreover, People & Culture acts as point of contact and process designer, especially in respect of issues relating to social sustainability. Also worth mentioning here are our SE Works Council, »Equal Treatment Board« and the »Integrity Line« whistleblowing system – all standardised mechanisms aimed at promoting employment rights.



PROCESS MANAGEMENT// CONTROL

Sustainability accounting system to supplement financial Group accounting procedures

The growing relevance of sustainability in business is particularly noticeable in both investor and customer enquiries, but also in stricter legislation. Which is why our management system now tracks both financial and non-financial performance indicators. To achieve this, we significantly expanded our metrics system in the financial year just ended and currently use far in excess of 200 data points to quantify and qualify our sustainability performance. These performance metrics are classified in themes – Facility Management, Fleet Management, People, Procurement and Emissions.

For historical reasons, it is possible to generate more data relating to the performance indicators focusing on »People«, given that the information was already being used in parts of our management system even before our sustainability accounting system was rolled out. Selected metrics, for example, can be harvested from our financial accounting system, enabling monthly review. Added to which, we are in the process of implementing an overarching IT system that will allow access to virtually all personal data throughout the Group in real time, the creation of individual dashboards and, consequently, fully automated accounting in this area in future.

At present, most of the data relating to our environmental performance indicators can only be captured, assessed and included in reports at the end of a year using a

manual process. At the time of publishing this Report, we are however in the midst of preparing to roll out software that will automate our entire sustainability accounting processes and include forecasting and control functions. We expect this to provide us with even better data while substantially reducing the workload in future.

The specific development of these performance indicators is discussed by topic in the following sections of this Report.

Performance indicators for managing our resource consumption and greenhouse gas emissions

Our metrics system for managing environmental sustainability comprises indicators from our Facility Management that provide information about our resource consumption at the various offices and computer centres we use. Fuel consumption and fleet composition data are derived from our Fleet Management. In terms of procurement, we are interested in data describing fixed and leased assets and information on the use of different cloud services. Many of the metrics are only needed to calculate and manage our greenhouse gas emissions. For details, please refer to chapter 13.

Since reducing our greenhouse gas emissions – especially with regard to Scopes 1 and 2 – is one of All for One Group's foremost sustainability targets, the associated metrics – together with all other related consumption data – rank among our key metrics for determining environmental sustainability performance. In addition, the ratio of electric vehicles to overall fleet is immensely important.

Performance indicators for promoting diversity and equal opportunities

All for One Group uses numerous HR metrics to enable the measurement of social sustainability. Since promoting diversity within our Group is one of our key areas for action and the objective of our »All for One Diversity Index«, the performance indicators of greatest importance in this area are obvious. They include the proportion of women in management and technical professions, the ratio of employees with severe disabilities, and the numbers of employees in the various age clusters. We also use the number of junior employees in each of these categories for indirect management purposes. Further key performance metrics and the data we collect for these purposes are discussed in the »Society« section of this Report.

Performance indicators for validating our role as multiplier

Our sustainability accounting efforts in respect of sustainability in customer business have reached the level of fine tuning. Although we have defined some key performance metrics – including goals – at Group level,

most of the indicators relate to the subsidiary, department and specialist teams level. These metrics are very detailed and focus on sales revenues generated by sustainability solutions or numbers of acquired customers. Although comparable performance metrics are used at Group level as part of our strategic initiative »sustainability@allforone«, they are much more aggregated and abstract. Given the growing importance of our portfolio of sustainable services and solutions, we plan to further extend our metrics system in this area as we move forward.

Assure reliability, consistency and comparability

As is the case with the financial performance metrics, our non-financial performance indicators are captured, monitored, controlled and planned throughout the entire Group using a uniform system. We assure this consistency through centralised control by the Sustainability team at All for One Group. For us, one of the self-evident principles of sustainability accounting is to continuously use the same methodologies, performance metrics and measurement principles. Greenhouse gas balance measurement is the only area subject to adjustment in parts in response to significant changes to the organisational structure or to new lessons learned. These changes necessitate retrospective adjustment of past data points. The procedures we adopt are aligned strictly to GHG Protocol specifications.

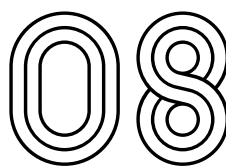
In the coming financial year 2023/24 we expect to receive additional confirmation of the high standard of quality of our non-financial performance metrics system and of the methods applied. Our financial commitment entailing ESG link represents the first time we will submit to review by an external service provider. This is a non-audit service. We see it as a valuable opportunity to again review our accounting system and to learn lessons for possible future improvement.

GRI SRS-102-16: VALUES, PRINCIPLES, STANDARDS, AND NORMS OF BEHAVIOUR

All for One Group wants to be perceived as a responsible and trustworthy group of companies, both now and in the future. Customers and business partners can rest assured that all employees' actions are ethical, reliable and legitimate. The reputation, not just of our Group but of each individual, depends on it. Which is why the Management Board has worked with employees from all sorts of divisions to develop a »Group Governance Model« and put it in place throughout the Group (see section »Group Governance Model« in our combined management report). Key cornerstones of this model are our opportunities and risk management system, compliance management system and internal control system, our Code of Conduct and our seven corporate values:

- »Valuable Space«
- »Respectful Communication«
- »Pure Enthusiasm«
- »Smart Innovation«
- »Entrepreneurial Mindset«
- »Serious Sustainability«
- »We are One«

According to these values, our corporate culture is based on individual responsibility and mutual trust. Both our corporate values and our Code of Conduct are binding on all employees throughout the Group. New recruits are familiarised with our norms and values when they commence induction training.



PROCESS MANAGEMENT// INCENTIVE SCHEMES

The new remuneration policy at All for One Group has been applicable to Co-CEO Michael Zitz since 2021. For the other two Executive Board members, Lars Landwehrkamp (Co-CEO and spokesman) and Stefan Land (CFO), it will be effective from 01/10/2023. Within this system, one potential performance criterion of the Long Term Incentive Plans (LTI) can be the improvement of Corporate Social Responsibility or other individual sustainability goals. The aim is to promote the long-term success and strategy of the All for One Group, the interests of shareholders and employees, the environmental and social responsibility, as well as the company's compliance culture.

So far, the determination of specific goals has not been made, and the supervisory board of the All for One Group has the option to define them in the future. The sustainability goals for assessing the LTI may, for example, align with the goals in the context of financing with ESG links (see Chapter 3). This creates a connection to both environmental and social sustainability aspects. The specific design of the performance criteria depends on

the duration of the respective employment contracts of the board members.

All variable elements of remuneration have been abolished for most of our members of staff. Although corresponding targets have not yet been incorporated into the remuneration policy for our employees, sustainability is anchored at various points in our non-monetary incentive system. For example, employees at All for One Group can request release from duty to perform volunteer work. In addition, our employees are increasingly being involved in the management of our strategic alignment through our Objectives and Key Results (OKR) management system. In light of this, sustainability targets have been pursued in various areas of the Group. They include the development of an action plan to promote diversity or the selection of a gamification approach to strengthen employee engagement in connection with sustainability.

GRI SRS-102-35: REMUNERATION POLICIES

The Supervisory Board of All for One Group defined a new remuneration policy for the Management Board at the start of 2021, which was approved by the Annual General Meeting but has so far only been applied to Co-CEO Michael Zitz. The old remuneration policy applicable for Co-CEO and spokesman Lars Landwehrkamp and CFO Stefan Land until 30 September 2023 specified »fixed compensation« and »variable compensation« plus »benefits« that are customary in the marketplace and in the Group and »pension expenses«. Starting on 1 October 2023, the new remuneration policy is applicable to the whole Management Board

This remuneration policy provides for both non-performance-related (fixed) and performance-related (variable) components. The fixed basic salary, fringe benefits and annual pension contribution comprise the non-performance-related components. Performance-related components include variable compensation for one year (short-term incentive (STI) plan) and a multi-year

programme (long-term incentive (LTI) plan). As part of this policy of short-term and long-term remuneration, individual financial and non-financial performance indicators can be envisaged for the members of the Management Board. A discussion of the environmental and social aspects of the remuneration policy can be found in the information above relating to chapter 8 of this Report.

In 2021, the Annual General Meeting also approved the remuneration policy for the Supervisory Board. Members of the Supervisory Board receive annual fixed compensation, whereby the chair of the Supervisory Board receives four times the amount and the vice chair twice the amount of fixed compensation. A fixed fee is also paid for each seat on a committee. Here, too, the chair of a committee receives four times the amount of fixed compensation. The compensation payable to the Supervisory Board does not contain any performance-related elements.

GRI SRS-102-38: ANNUAL TOTAL COMPENSATION RATIO

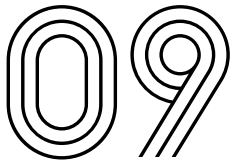
Key countries with important operations include Germany, Austria, Switzerland, Belgium/Luxembourg and Poland. The annual total compensation of the highest-paid employee in Germany was taken directly from the Compensation Report for the Management Board of All for One Group SE, Filderstadt / Germany. The annual total compensation of the highest-paid employee in the other countries also includes all fixed and all performance-related components of remuneration and additional benefits. Rather than use the median annual total compensation of all employees (**personnel expense incl. social security contributions, savings plans, etc.**) in one country, we have opted for the average. Part-time employees were included on a pro rata basis in line with the hours they work. The ratio of annual total compensation of the highest-paid individual to average annual total compensation of all employees (**personnel expense, social security contributions, savings plans, etc.**) except the highest-paid individual is discussed as follows:

GRI SRS-102-38: Annual total Compensation Ratio

(Personnel expense, social security contributions, savings plans, etc. (approx. 15-30%))

	Ratio 10/2022 – 09/2023	Average 10/2022 – 09/2023 (EUR)	Ratio 10/2021 – 09/2022	Average 10/2021 – 09/2022 (EUR)
Germany	8.8	104,009	7.9	99,940
Poland	6.2	44,606	6.9	41,388
Austria	2.8	95,739	3.0	88,681
Switzerland	1.5	193,473	1.4	194,719
Benelux	2.9	87,530	2.9	81,947

Relative to All for One Group (Group), the annual total compensation of the highest-paid individual was 10.1 times greater than the average annual total compensation (EUR 90,413) (**personnel expense, social security contributions, savings plans, etc.**) of all other Group employees (2021/22: ratio 9.0; average EUR 88,024).



PROCESS MANAGEMENT// STAKEHOLDER ENGAGEMENT



Understanding the different interests of our relevant stakeholders and involving them in key business decisions is a matter of course for us and the basis of our economic success. Together with our Management Board, we identified **customers, employees, investors, partners and suppliers** as relevant stakeholders in our materiality assessment in financial year 2020/21 and continue to rank them unchanged as important. We communicate regularly with them in firmly established formats such as customer forums, webinars, investor conferences or staff meetings.

Our top priority is the team driving our performance. Their satisfaction is key for our business success, which is why suggestions submitted by our **employees** are important for All for One Group general and for the sustainability process in particular. In addition to their direct supervisors, all employees have at least one contact in People & Culture. This closely woven support system enables us to address proposals directly and forward them to the corresponding parts of the Group for implementation. This discussion culture is nurtured throughout All for One Group, even at the highest management level. In our firmly established »Ask the Boss« format, members of the Management Board regularly answer any and all

questions on current issues relating to our group of companies. The Sustainability team at All for One Group actively fosters discussion with the members of staff. One of the popular platforms used for this purpose is our intranet. All suggestions are reviewed and implemented if found to be suitable for improving the sustainability process – regardless of whether the suggestions relate to strategic concepts or proposals for small sustainable changes in our offices.

We maintain long-term, respectful business relationships with our **customers**. Customer Success Management is responsible for managing our legacy customers and acts as their trusted advisor for any queries they might have. Within the course of these long relationships we are often able to provide our customers with products and services from several of the Market Units at All for One Group which enables us to discuss a wide variety of topics with them. In doing so, we can listen to key suggestions by our customers regarding our sustainability process and, in particular, potential sustainability solutions. In addition, co-innovation projects with our customers have enabled us to develop approaches to topics such as »Sustainable Impact«, »Product Related Sustainability« or »Sustainability Management Information System« that respond to the individual needs of our customers. As such, our customer base is primarily a key provider of stimulus for further developing our portfolio to include more sustainability.

Wherever possible, we also actively try to talk to our customers, but also **suppliers** and other **partners**, at conferences or other events. We strive for long relationships with the latter, as well, foster partner networks and have established a dedicated Partner Management team to support and maintain contact with All for One Group's partners. Additional platforms for discussion are provided by our Partner Portal or Partner Information Days, and our Partner Round Tables. Within our partnerships, we are able to efficiently bundle various skills relating to sustainability, as well. As a founding member of the United VARs alliance (<https://www.united-vars.com/de>), for example, we gain valuable impetus in respect of social sustainability.

All for One Group maintains regular contact with its **investors** not just through fixed events such as the Annual General Meeting or analysts conferences, but also through web sessions or at other conferences. We perceive a very strong interest among this stakeholder group in the sustainability transformation of All for One Group. Their queries and suggestions, for example, provided key impetus when expanding our non-financial reporting procedures some years ago. We have meanwhile also anchored sustainability in our funding operations by placing a promissory note loan with ESG link. This

framework acts as an important catalyst to drive sustainability in other parts of the Group as well.

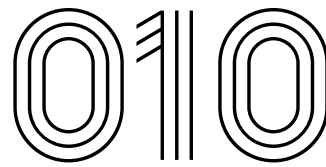
Our culture of open discussion also brings us into contact with other stakeholder groups when talking about sustainability. Some of the cooperation projects between universities and All for One Group, for example, focus on sustainability aspects. We place great importance on sustaining this transfer of knowledge as we move forward, and on always remaining open to input from those around us.

GRI SRS-102-44: KEY TOPICS AND CONCERNS RAISED

Details of how All for One Group maintains contact with its stakeholders are discussed in chapter 9, which also includes a description of how general suggestions relating to our sustainability process are implemented. At this point, we would like to illustrate some examples to highlight those topics that our stakeholder groups deem to be particularly relevant at present.

Our materiality assessment in 2021 revealed that integrating sustainability aspects into the products and services offered by All for One Group was of the utmost importance to our customers. This still holds true today, as witnessed by the various enquiries we receive with regard, particularly, to solutions for measuring corporate carbon footprints or automating sustainability accounting processes. We always listen to these suggestions, which resulted in our developing a corresponding software solution in financial year 2022/23, for example. Both our customers and our suppliers also focus on issues surrounding compliance with the Act on Corporate Due Diligence in Supply Chains [LkSG], for which All for One Group has established a dedicated project team to implement the legal requirements.

Back when we were conducting the materiality assessment, our investors were already voicing widespread interest in speeding up the sustainability transformation of All for One Group. By linking our financial commitment under a promissory note loan to ESG covenants, we have defined key performance metrics with corresponding targets that our investors can use to measure our sustainability performance in the future. In preparation for the LkSG, we also plan to expand the presentation of All for One Group on self-assessment platforms for suppliers and investors to enhance the transparency of the flow of information even further.



PROCESS MANAGEMENT// INNOVATION AND PRODUCT MANAGEMENT



Services & solutions for promoting sustainability

»Serious Sustainability«, »Smart Innovation« and »Entrepreneurial Mindset« are corporate values that are firmly anchored in our strategy. They form the foundation for pursuing our guiding principle: »We lead the way with creativity and a passion for design in order to develop innovations that bring added value. In doing so, we enhance the ability of our customers to compete in a digital world.« The Group employs its expertise and implementation skill to provide our customers with comprehensive ongoing advice that encompasses all relevant issues, and aims to ensure the seamless interaction between people, strategies, processes, data and systems. The discussion below shows some examples of how our products and services impact various aspects of sustainability.

For our large, mainly industrial customer base, more sustainability is closely linked to smart manufacturing workflows that are subject to continuous improvement. To achieve this, our Smart Factory Solution (SAP Industry Cloud), enables the ongoing provision of real-time manufacturing data enabling even tighter management of the production process. Since we usually orchestrate the entire business software landscape for our customers, above and beyond just the manufacturing side, however, the resulting real-time data can also be used in numerous associated workflows – such as maintenance. In doing so, we help to promote the careful use of resources. Our »Cloud First« strategy is another example of how we use

state of the art approaches to enable sustainable development for both ourselves and our customers. By shifting business systems to the public cloud, we can benefit from larger economies of scale and the associated positive impact on resource and energy consumption and, in particular, can help to lower greenhouse gas emissions. A detailed discussion of this can be found in Criteria 11 to 13 of this Report.

Smarter business processes and better technologies are important and useful but by no means sufficient on their own. Without the right strategies and culture fit, it is rare for a corporate transformation to be sustainably successful. As a sought-after partner for digitalisation in the midmarket, our portfolio of products and services therefore also includes management and process consulting focusing on agility, collaboration and culture. Together with our customers' management boards and directors, we review their strategies, develop new business models and smarter workflows, and realign their corporate culture. In light of this, we are also increasingly accompanying our customers on their own sustainability transformations – by analysing materials and implementing the next steps, for example.

Comprehensive innovation process focusing on the customer

At All for One Group, we have put a Group-wide innovation process in place to minimise the risks associated with developing new business models or venturing into new markets. We regularly examine ecosystem trends that will have the biggest impact on the future of our customers and our portfolio development. In doing so, we aim to generate long-term improvements in efficiency – which always go hand in hand in sustainability.

In addition to our Corporate Innovation team, the Strategy & Portfolio Management team uses standardised, transparent and efficient processes to gradually improve our solutions portfolio. As a result, established products and services are consistently checked for suitability and potential improvement and reworked, if necessary, to

ensure they always meet the needs of our customers – including in terms of sustainability. As initiators, enablers and exemplars, we want to support our customers on their journey to becoming intelligent, sustainable companies. To this end, we have further developed our EDGE/4 customer loyalty programme into a customer innovation programme, thus providing a safe space for creative discussion among our legacy customers. In the course of our long customer relationships, we want to discover new areas for action and develop starting points for innovation to ensure we shape the topics of the future together and drive innovation. We are also in contact with innovation networks and work closely with our strategic partners, such as SAP and Microsoft, which enables us to place their innovative sustainability solutions with our customers.

Within the boundaries of our Group, we actively nurture our innovation culture with communication campaigns and upskilling programmes. By training them on procedures and offering coaching sessions, we want to give even inexperienced members of the staff the chance to engage with our innovation processes. Our »SmartIdeas« ideas management platform is the main tool we use to engage our employees. All employees at All for One Group can submit their suggested innovations, which are then reviewed in a multi-step process from »Explore«, »Ideation«, »Discovery«, »Validation« to »Execution« and potentially implemented. Some of the ideas submitted in financial year 2022/23 were directly related to promoting sustainability in customer business. Additions to our »Sustainable Services & Solutions« portfolio are frequently the product of such suggestions. Other submissions on the »SmartIdeas« platform focus increasingly on sustainability within All for One Group – at our offices and in our daily collaboration.

G4 FS11: FINANCIAL INVESTMENTS

When reviewing the selection of financial investments in financial year 2022/23, no environmental or social factors were considered.

ENVIRONMENTAL MATTERS

WE TAKE SPECIFIC ACTION TO REDUCE OUR RESOURCE CONSUMPTION AND PAY PARTICULAR ATTENTION TO OUR GREENHOUSE GAS EMISSIONS.



ENVIRONMENTAL MATTERS//

USAGE OF NATURAL RESOURCES



As a service provider, resource consumption at All for One Group mainly comprises the energy and space used by our office premises. Since we do not manufacture anything, our use of water or other materials is negligible. Waste is only produced through the operation of our business premises and is duly separated and disposed of properly through local disposal companies. According to our materiality assessment, biodiversity is an equally negligible aspect of sustainability for All for One Group. By contrast, the fuel consumption of our company cars is enormously important. We also analyse the energy consumed in the computer centres we use.

Electricity

All for One Group collaborates with three co-location data centres to provide innovative services and store its customers' data. We also need power to operate our offices and run our electric and hybrid vehicles.

Total electricity consumption

(MWh)	10/2022 – 09/2023	10/2021 – 09/2022
Total electricity consumption	6,138	5,643
of which data centers	5,228	4,927
of which buldings	735	666 ¹
of which e-cars / hybrid	175	50 ²

1) Prior-year figure adjusted by plus 123 MWh (improved data)
2) Prior-year figure adjusted by plus 2 MWh (improved data)

Electricity consumption increased at All for One Group in financial year 2022/23. This was primarily due to the increased utilisation of our computer centres and to a temporary system duplication to enable the replacement of components. The increase in electricity consumed by vehicles is attributable to the greater number of electric vehicles in our fleet. The electricity consumption in the office buildings has also increased due to our growth.

Office electricity consumption

(kWh)	10/2022 – 09/2023	10/2021 – 09/2022 ¹
Office electricity consumption	734,620	665,557
Consumption per sqm ²	22.88	21.11
Consumption per employee ³	260.69	256.37

1) Prior-year figure adjusted by plus 122 kWh (improved data)
2) Office space (average): 32.114 (2021/22: 31.523)
3) Headcount (average) 2.818 (2021/22: 2.596)

Heating

At present, the All for One Group offices are heated with natural gas, district heat and geothermal systems. Energy consumption increased slightly compared to financial year 2021/22. However, efficiency gains are evident in the ratio of energy to space consumption.

Energieverbrauch Heizung

	10/2022 – 09/2023	10/2021 – 09/2022 ¹
Energieverbrauch gesamt (in MWh)	2,053	1,993
Energieverbrauch/qm ² (in kWh)	63.92	65.14

1) Prior-year figure adjusted by plus 50 MWh (improved data)
2) Office space (average): 32.114 (2021/22: 31.523)

Fuel

Petrol and diesel consumption by our company cars was as follows:

Fleet fuel consumption

(litres)	10/2022 – 09/2023	10/2021 – 09/2022
Total fuel consumption	1,405,017	1,315,437
Diesel	1,054,589	1,076,172 ¹
Petrol	350,428	239,265 ²
Fuel consumption per vehicle³	1,503	1,264

Fuel consumption includes both business and private trips.

- 1) Prior-year figures adjusted by plus 122,645 litres (improved data)
- 2) Prior-year figures adjusted by plus 41,472 litres (improved data)
- 3) Number of vehicles with combustion engines (average): 2022/23: 935 (2021/22: 1,041)

We believe the year on year increase in fuel consumption to be attributable to the ongoing effects of the Covid-19 pandemic in financial year 2021/22. The number of on-site customer visits and thus the frequency of business trips increased at All for One Group again in the current year under review.

Water

We only use water to supply the offices with fresh water.

Water usage

(cbm)	10/2022 – 09/2023	10/2021 – 09/2022 ¹
Total water usage	5,489	4,619
Water usage per employee ²	1.95	1.78

- 1) Prior-year figures adjusted by minus 869 cbm (improved data)
- 2) Headcount (average): 2,818 (2021/22: 2,596)

Space

All business premises used by All for One Group are leased and mostly located in buildings shared by multiple tenants. Accordingly, the sealed areas are divided among all tenants. In addition, the roofs of some buildings have been planted to compensate. In financial year 2022/23 we managed to reduce our office space as demonstrated, particularly, by the ratio to headcount. A discussion of our efforts to reduce office space can be found in chapter 12.

Space usage

(sqm)	10/2022 – 09/2023	10/2021 – 09/2022
Total space usage	31,342	32,887
Space usage per employee ¹	11.1	12.7

- 1) Headcount (average): 2,818 (2021/22: 2,596)

Paper

We are constantly striving to reduce our paper consumption. In our day-to-day business, especially, we have been able to realise huge savings potential by dispensing with paper correspondence.

Paper consumption

(sheets)	10/2022 – 09/2023	10/2021 – 09/2022 ¹
Total paper consumption	306,215	382,332
Paper usage per employee ²	109	147

The figures relate to the use of copy paper.

- 1) Prior-year figures adjusted by plus 84,321 sheets (improved data)
- 2) Headcount (average): 2,818 (2021/22: 2,596)

Emissions

The greenhouse gas emitted by All for One Group is predominantly caused by staff travel activities, and the energy used by the All for One Group Enterprise Cloud and our offices, and within the upstream value chain. Detailed information can be found in section 13.

We are well aware of the effects caused by the utilisation of natural resources. They include, for example, the impacts on the climate of greenhouse gas emissions. Even though most of the electricity consumed can be generated from renewable energy sources, the actual production of the same – such as the operation of wind turbines – does impact biodiversity at a local level. Accordingly, we are constantly striving to lower our resource consumption.



ENVIRONMENTAL MATTERS// RESOURCE MANAGEMENT



As already revealed by our materiality assessment in 2021, sustainable resource consumption when using our premises and IT infrastructure and environmentally sustainable mobility are the key environmental sustainability issues at All for One Group. This was confirmed again in financial year 2022/23. For overall management purposes, we have decided to set ourselves ambitious targets regarding the reduction of our greenhouse gas emissions. Accordingly, we have been listed as »committed« with the SBTi since the beginning of the year and have also anchored our Scope 1 and 2 emissions targets in our promissory note loan with ESG link. Target achievement is predominantly governed by our management of resource consumption with focus on the three areas of mobility, computer centres and office premises.

Office premises – efficient use of space and renewable energy

Despite various acquisitions over the past years, we have managed to reduce the office space occupied by All for One Group. We plan to further drive this trend and have set ourselves the goal of reducing office space per employee by a further 7.5% between now and the end of financial year 2023/24. In the mid-term, we want to ensure a consistent level of 7.5 – 8.5 sqm of space per member of staff by anchoring our shared desk policy throughout the Group, putting even more collaboration space into use rather than fixed office desks, and continuing to allow remote working. We also want to expand the use of renewable energy sources at all All for One Group office locations. As of 30 September 2022, 39% of our office space was powered

by electricity generated entirely from renewable sources (2021/22: 38%). Converting to more environmentally compatible heating options poses a much greater challenge, given that replacing existing heating systems is not possible in light of our rental situation. Added to which, we do not believe this to be a sustainable solution. Instead, we want to make sure new premises are heated using renewable energy sources to reduce our environmental impact over the long term.

»Future Mobility« – rethinking mobility

Mobility is the biggest single contributor to the greenhouse gas balance of All for One Group. Of which, in turn, our fleet accounts for the biggest share. For some years now, we have therefore been working on lowering the greenhouse gas emissions caused by mobility. Albeit always subject to our continued ability to offer our consultancy services flexibly and close to our customers. Keeping this principle in mind, we have been bringing together the individual actions aimed at ensuring climate-friendly mobility under the roof of our project »Future Mobility« since mid-2023. In addition to lowering our greenhouse gas emissions, other key aims of the project include the development of alternative mobility concepts that are fit for the future.

The »Future Mobility« project team is made up of experts from Sustainability, Fleet, Facility and Travel Management. Representatives from each and every country and department are also involved to ensure the most comprehensively possible inclusion of the various needs. Key measures include the design of a mobility budget to be used for future coverage both of company benefits offered to date – such as personal company cars or the reimbursement of air and rail tickets – and for benefits such as company bikes. In doing so, we want to reduce the size of our fleet, encourage the use of alternative low-emission means of travel – such as rail – and increase flexibility overall. Moreover, we want to focus particularly on expanding our e-mobility, further increasing the number of electric vehicles in our fleet and, especially, expanding the charging infrastructure. Our aim is to offer proprietary chargers at all main offices by the end of financial year 2023/24, and to then gradually extend the infrastructure to include all offices. We also plan to further develop our public transport programmes. Initial objectives and actions are to be specified in a updated car policy, the initial version of which will come into force at the beginning of 2024. We plan to update it continuously to enable us to keep pace with ongoing developments and requirements. The Management Board of All for One Group is on the project steering committee and is therefore kept regularly updated about developments and can directly review target achievement progress.

Computer centres – environmentally sustainable IT infrastructure

As far back as 2007, we started implementing a rigorous »Green IT« co-location strategy for our computer centre infrastructure. Computer centre selection is driven by best engineering practice and energy efficiency. The facilities we use in Germany reflect best engineering practice, are DIN EN ISO 14001 and 50001 certified and are, in some cases, already being powered with electricity from renewable sources. The PUE (Power Usage Effectiveness) of all three computer centres is below the European average of 1.6 (see [European Commission](#) (2023)). To further enhance energy efficiency, we use the latest hardware and observe the relevant principles of efficiency when building the same. These principles are also applied at data level in the shape of smart load balancing, resource sharing and reduction of storage space. In addition to the leased co-location computer centres, All for One Group also uses public cloud services. We plan to gradually increase the share of systems in the public cloud considerably as part of our »Cloud First« strategy in order to further reduce GHG emissions through enhanced energy efficiency.

Target achievement and management involvement

The management of All for One Group is directly involved in the definition of all targets, especially the overarching trend-setting objectives, such as the SBTi commitments. Actions that have been taken are discussed with the Group’s Management Board in routine meetings, and target achievement reviewed. The upper level of management is also on the steering committees of most of our sustainability-related projects. In addition, the Management Board at All for One Group is responsible for the key task of driving the uniformity of resource management policies throughout the Group. Goals are defined at Group level and broken down to the individual units; actions and suggestions from the subsidiaries are also addressed.

Our »Summits« represent a further mechanism for tracking our actions to ensure the environmental compatibility of our offices, IT infrastructure and mobility: twice a year, the Group Management Board meets with all subsidiary managing directors and other key executives to monitor and communicate target achievement and to discuss additional adjustments. In light of the numerous resource consumption and GHG emissions metrics that we capture and monitor on an ongoing basis, we are able to verify whether our actions are producing the desired results or whether we need to counter-steer. Basically we are, however, still in the nursery stage of our sustainable development and would like to give our resource management projects

time to prove they are effective before we start adjusting concepts. Notwithstanding the above, we are prepared to intervene as soon as any justified indications of a need for adjustment arise. The Sustainability team monitors this process continuously and reports to the Management Board.

Risks and due diligence processes

Our business operations contribute to climate change and the associated risks for the environment and society. We strive to mitigate this through the actions described above, such as improving energy efficiency, converting to renewable energy sources, and our mobility policy. The IT hardware in our offices and computer centres also impacts planetary resources and ecosystems throughout its entire lifecycle. Examples include resource intensity and the rare earths used to produce the hardware. GHG emissions are caused by the energy supplied during the utilisation phase. When disposing of the equipment, particular care must be taken with the raw materials used, such as toxic heavy metals. To address these challenges as effectively as possible, we cooperate with AfB gGmbH, Ettlingen (www.afb-group.de).

Risks with negative environmental impacts that are posed by our IT solutions and services arise only in the course of service provision due to the required mobility. Our response to this is discussed in the sections above. Notwithstanding the above, we believe that our services, by contrast, exert a positive influence on the environment as our Enterprise Resource Planning services improve the core processes in companies and contribute towards enhanced energy efficiency and the careful use of resources. As we move forward, we plan to further intensify this role as multiplier by expanding our Sustainable Services & Solutions portfolio.

GRI SRS-301-1: MATERIALS USED

As a service provider, All for One Group does not use materials to any significant extent.

GRI SRS-302-1: ENERGY CONSUMPTION

GRI SRS-302-1: Energy consumption within the organisation		
(MWh)	10/2022 – 09/2023	10/2021 – 09/2022
Fuel consumption	15,718	14,870
of which vehicles	13,665	12,877 ¹
of which heating	2,053	1,993 ²
Electricity consumption	6,137	5,642³
of which from renewable energy sources	1,947	1,658
Total energy consumption	21,855	20,512

1) Prior-year figures adjusted by plus 1,596 MWh (improved data)
2) Prior-year figures adjusted by minus 102 MWh (improved data)

3) Prior-year figures adjusted by plus 124 MWh (improved data)

Year on year changes are discussed in chapter 11.

GRI SRS-302-4: VERRINGERUNG DES ENERGIEVERBRAUCHS

In financial year 2022/23 we were unable to attribute any reduction in energy consumption to measures aimed at improving energy efficiency.

GRI SRS-303-3: WASSERENTNAHME

Wasserverbrauch

(cbm)	10/2022 – 09/2023	10/2021 – 09/2022 ¹
Total water usage	5,489	4,619
Water consumption per employee ²	1.95	1.78

1) Prior-year figures adjusted by minus 869 cbm (improved data)

2) Headcount (average): 2,818 (2020/21: 2,596)

GRI SRS-306-2: WASTE BY TYPE AND DISPOSAL METHOD

At All for One Group, waste is only produced through the operation of our business premises. The waste is duly separated and disposed of properly through local disposal companies. This aspect was not classified as material for the Group in the materiality assessment.



ENVIRONMENTAL MATTERS//

CLIMATE RELEVANT EMISSIONS



Fundamental principles governing greenhouse gas balance measurement and trend-setting goals

We determine our greenhouse gas balance using the »GHG (Greenhouse Gas) Protocol Corporate Accounting and Reporting Standard«, »GHG Protocol Scope 2 Guidance« and the »GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard« issued by the World Resources Institute and the World Business Council for Sustainable Development. We have therefore complied with the specifications of the GRI standard governing the indicators 305-1, 305-2 and 305-3. Accordingly, we have calculated the total greenhouse gas emissions of All for One Group as follows:

Total greenhouse gas emissions

(t CO ₂ e)	10/2022 – 09/2023	10/2021 – 09/2022 ¹
Summe Treibhausgasemissionen	12,839	10,972

1) Prior-year figures adjusted by plus 805 t CO₂eq (improved data)

Detailed information can be found in the explanations regarding GRI SRS-305-1 to GRI SRS-305-3.

The main sources of emissions at All for One Group can be partly derived by analysing the biggest drivers of our resource consumption, as discussed in chapter 12. They include our entire business-related mobility – fleet, other business trips, commutes by our employees – energy consumption in our offices and computer

centres, and parts of our procurement activities. We adopt a holistic approach to managing our GHG emissions and include not just direct GHG emissions (Scope 1) and indirect energy related GHG emissions (Scope 2), but also other indirect GHG emissions (Scope 3).

We include the parent company All for One Group SE and all its subsidiaries in our calculations. The emissions factors we use are either based on manufacturer/provider specifications or taken from acknowledged public sources, such as the German Federal Environment Agency's database [ProBas](#).

In financial year 2022/23, we paved the way to lowering our greenhouse gas emissions. At the start of the year, we submitted the Management Board's letter of commitment to the SBTi and, in doing so, undertook to define both a mid-term reduction target in line with the 1.5°C target and a long-term net zero target. As such, we are taking the latest scientific findings and recommendations of the IPCC (Intergovernmental Panel on Climate Change) on board. At the same time, we have defined the reduction of our Scope 1 and 2 emissions as a key target under our promissory note loan with ESG link. By the end of 2023, we plan to have finalised the targets to be met on 30/09/2024, 30/09/2026 and 30/09/2028. We will be defining these targets in line with our planned reduction path as specified in our SBTi target. For both commitments, the greenhouse gas balance for the current financial year 2022/23 will serve as the base year.

Action plan for ambitious targets

The mid-term reduction targets and, especially, the long-term net zero target necessitate a comprehensive plan of actions to keep All for One Group on the corresponding reduction path. The actions described in Criteria 11 and 12 above form the basis for this plan. With regard to the emissions caused by mobility, they include specifically the actions planned as part of our »Future Mobility« project. In the short term, we want to achieve a significant effect by raising the share of electric vehicles, whereas our long-term plans focus on entirely new concepts of mobility. Defining actions to effectively reduce emissions without impairing our business operations or even hindering direct personal contact with our customers, business partners and employees poses a challenge. Added to which, the success of our concept is directly dependent on external factors, such as the availability of electric vehicles.

To reduce the emissions caused by energy consumption in our offices and co-location computer centres, we are focusing primarily of converting to

renewable energy sources. We are, however, tied to long-term contractual relationships, which is making such conversion difficult in many instances. In the case of our cloud services, larger leaps in growth could trigger transformation processes within our Enterprise Cloud and temporarily adversely affect energy efficiency and thus the overall footprint of our GHG emissions. Added to which, since we lease our computer centres and cooperate with hyperscalers, we are reliant on their commitment to meet climate targets. Although we are on the right track, having chosen suitable providers, we can only influence their future decisions to a limited degree.

In the case of our procurement activities – which produce Scope 3 emissions – we are also dependent on external business partners to a certain extent. The lion's share of other indirect greenhouse gas emissions at All for One Group is attributable to the »Capital goods« and »Upstream leased assets« categories. We have not yet defined any specific plans of action aimed at reducing emissions in this area. Basically, we plan to increase our efforts to select products that cause the lowest-possible emissions during manufacture. In this respect we are, however, dependent on technological progress – with regard to vehicles or IT hardware, for example.

We are aware that the challenge of lowering our GHG emissions from end to end will be with us for a long time. Over the coming years we therefore want to define our plan of actions to reduce emissions in even more detail.

In our last Report covering financial year 2021/22, we discussed our »**Mobility Index**« and the »**Data Centre Sustainability Index**« at this point. We will no longer use both metrics. As we have now introduced performance indicators such as fuel consumption per vehicle, the degree of electrification of the fleet, or the PUE value of our data centers. These indicators better guide our concept for promoting environmentally friendly mobility, which is why we will do without these metrics in the future

GRI SRS-305-1: DIRECT (SCOPE 1) GHG EMISSIONS

GRI SRS-305-1: Direct (Scope 1) GHG Emissions		
(t CO ₂ e)	10/2022 – 09/2023	10/2021 – 09/2022
Heating energy	431	428 ¹
Mobile fuel consumption	4,219	3,975 ²
Scope 1 gesamt	4,650	4,403

1) Prior-year figures adjusted by plus 7 t CO₂eq (improved data)
 2) Prior-year figures adjusted by plus 492 t CO₂eq (improved data)

At All for One Group, Scope 1 greenhouse gas emissions are caused by the energy used to heat the office premises and the fuel used by our fleet. Calculation was based on the operational control approach. When selecting the emissions factors, we drew on the information provided by the energy suppliers. If not available, we resorted to the German Federal Environment Agency's ProBas database. Calculation of the emissions caused by mobile fuel consumption is based on [conversion factors](#) issued by the German Federal Office for Economic Affairs and Export Control and on emissions factors from ProBas.

Compared to financial year 2021/22, total Scope 1 emissions have increased slightly in the wake of more fuel consumed by our fleet. For details, please refer to chapter 11. Scope 1 emissions caused by heating energy decreased slightly following shifts between Scopes 1 and 2.

GRI SRS-305-2: ENERGY INDIRECT (SCOPE 2) GHG EMISSIONS

In accordance with the GHG Protocol, we state energy indirect GHG emissions based on both market (with the actual emissions of the individual energy products) and location (with the average emissions of the regional energy products).

At All for One Group, Scope 2 greenhouse gas emissions are caused by the energy and power used at our office premises and the electricity consumed at our co-location computer centres and by our electric vehicles. Calculation was based on the operational control approach. When selecting the emissions factors, we drew on the information provided by the energy suppliers. If not available, we resorted to the German Federal Environment Agency's ProBas database.

GRI SRS-305-2: Energy Indirect (Scope 2) GHG emissions (market-based)

(t CO ₂ e)	10/2022 – 09/2023	10/2021 – 09/2022
Electricity (offices)	222	236 ¹
District heating energy (offices)	1117	112 ²
Electricity (co-location data centres)	1,321	1,548
Electricity (electric vehicles)	15	12 ³
Scope 2 total	1,669	1,908

- 1) Prior-year figures adjusted by plus 110 t CO₂e (improved data)
 2) Prior-year figures adjusted by plus 48 t CO₂e (improved data)
 3) Prior-year figures adjusted by plus 1 t CO₂e (improved data)

GRI SRS-305-2: Energy indirect (Scope 2) GHG emissions (location-based)

(t CO ₂ e)	10/2022 – 09/2023	10/2021 – 09/2022
Electricity (offices)	346	322 ¹
District heating energy (offices)	111	112 ²
Electricity (co-location data centres)	2,797	2,471
Electricity (electric vehicles)	73	21
Scope 2 gesamt	3,327	2,926

- 1) Prior-year figures adjusted by plus 109 t CO₂e (improved data)
 2) Prior-year figures adjusted by plus 48 t CO₂e (improved data)

Compared to financial year 2021/22, Scope 2 emissions decreased due to improved data relating to our co-location computer centres. We were able, for the first time, to use the actual market-based factor rather than the location-based emissions factor. Other changes were attributable to changes in energy consumption as described in more detail in chapter 11.

GRI SRS-305-3: OTHER INDIRECT (SCOPE 3) GHG EMISSIONS

Most of the GHG emissions caused by our business activities relate to other indirect GHG emissions and are classified as Scope 3 as per GHG Protocol. Following performance of a materiality assessment, we started stating emissions in the categories »Purchased goods and services«, »Capital goods«, »Employee commuting« and »Upstream leased assets«. The emissions factors we use are derived from information provided by the manufacturers/service providers or are also taken from the ProBas database. With regard to business trips, we drew on the emissions report published by the provider of our travel booking software. An in-house survey at All for One Group provided details of our employees' commuting behaviour.

To calculate the emissions associated with purchasing/leasing vehicles, we refer to a study published by ifeu (Institute for Energy and Environmental Research, Heidelberg) (see https://www.bmuv.de/fileadmin/Daten_BMU/Download_PDF/Verkehr/emob_klimabilanz_bf.pdf). Given that our fleet is one of our key tools enabling us to provide services at our customers' sites, we place great importance on realistically capturing the associated emissions. Which is why we have opted for the scientific emissions factors that provide a comprehensive and realistic picture of the environmental harm caused by greenhouse gases emitted during automobile production.

GRI SRS-305-3: Other indirect (Scope 3) GHG emissions

(t CO ₂ eq)	10/2022 – 09/2023	10/2021 – 09/2022
Scope 3, Category 1: Purchased goods and services	196	204 ¹
Scope 3, Category 2: Capital goods	372	589
Scope 3, Category 6: Business travel	1,098	923 ¹
Scope 3, Category 7: Employee commuting	787	747
Scope 3, Category 8: Upstream leased assets	4,067	2,198
Scope 3 total	6,520	4,661

1) Prior-year figures adjusted by plus 142 t CO₂eq (improved data)

2) Prior-year figures adjusted by plus 5 t CO₂eq (improved data)

Year on year, other indirect greenhouse gas emissions increased substantially in financial year 2022/23 as shown, in particular, in Scope 3, Category 8, due to the addition of a large number of leased vehicles in the year under review. The GHG balance reflects the renewal of a lot of lease contracts in the year under review. The size of the fleet itself did not actually change much, however. One significant factor behind the increase in Scope 3 emissions is the larger number of electric vehicles in our fleet as the production of these cars causes more greenhouse gas emissions than their combustion counterparts.

The emissions in Scope 3, Category 6 and Scope 3, Category 7 also increased year on year. As discussed in chapter 11 with regard to fuel consumption, this increase shows that financial year 2021/22 was still impacted by some of the effects of the Covid-19 pandemic.

GRI SRS-305-5: REDUCTION OF GHG EMISSIONS

We were unfortunately not able to reduce our GHG emissions in financial year 2022/23. We therefore intend to expand our corresponding plan of actions in the current financial year.

EU-TAXONOMY

Pursuant to Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council (EU Taxonomy Regulation), our Sustainability Report also includes disclosures regarding how, and to what extent our current business activities are linked to economic activities that are classifiable as environmentally sustainable under the aforementioned Regulation. In financial year 2022/23 for the first time, we tested activities for taxonomy alignment in addition to eligibility.

We assessed eligibility under taxonomy rules and performed the corresponding calculation of the above metrics in line with our own interpretation of the specifications, requirements and provisions of the EU Taxonomy Regulation. Our Report was compiled to the best of our knowledge and complies, we believe, with the requirements of the Taxonomy Regulation.

Assessment of taxonomy eligibility and taxonomy alignment

Determining which activities at All for One Group are taxonomy eligible and taxonomy aligned is the responsibility of an interdisciplinary team. The assessment process includes an examination of all business activities throughout the Group. As was also the case the previous year, in financial year 2022/23 we only identified activity »8.1 Data processing, hosting and related activities« as an eligible business activity in respect of environmental sustainability. Parts of the Managed Cloud Services that we provide from the co-location data centres we use in conjunction with computer centres of major public cloud service providers are consistent with the activity described in Point 8.1 of Annex 1 to the Commission Delegated Regulation of 4 June 2021. According to information furnished by our computer centre providers, the requirements for classification as contributing substantially to climate change adaptation are not met. Accordingly the activity described in 8.1 cannot be classified as taxonomy aligned. The timeline for moving

from taxonomy eligibility to taxonomy alignment is therefore mainly dependent on cooperation by the providers.

In addition, in financial year 2022/23, we are able to demonstrate eligible business activities through the acquisition of vehicles. In line with Annex 1 of the EU Taxonomy Regulation, we classify these activities under Point »6.5 Transport by motorbikes, passenger cars and light commercial vehicles«. Some of the associated expenditure could, moreover, be classified as taxonomy aligned. According to information provided by some vehicle manufacturers, all electric vehicles and some plug-in hybrids meet the criteria for qualification as contributing substantially to climate change mitigation by meeting the »do no significant harm« requirements. Since it is, however, not possible to separate the corresponding expenditure from those costs that are not taxonomy aligned, we cannot report any taxonomy aligned business activities in this respect, either.

Among the additional activities that we assessed for taxonomy capability is point »7.7 Acquisition of property.« Here, we were able to identify both taxonomy-capable investment and operating expenses through the conclusion or extension of IFRS16-relevant lease agreements. However, we could not provide evidence of taxonomy conformity. In the context of point »7.2 Renovation of existing buildings,« no significant activities occurred in the fiscal year 2022/23, and therefore, no taxonomy-capable or conforming expenses can be reported.

Activities related to »7.1 New construction« were also examined. However, the All for One Group was not significantly involved in the planning and design of any new construction projects in the fiscal year 2022/23. Therefore, we also do not report any taxonomy-capable expenditures in this regard. However, this point could become relevant for the All for One Group in the coming years.

All for One Group, EU taxonomy metrics

(EUR million)	10/2022 – 09/2023	%	10/2021 – 09/2022	%
Sales	488.0	100	452.7	100
of which eligible	63,7	13.1	59.5	13
OpEx	4.5	100	6.0	100
of which eligible	3.1	70.2	3.1	52
CapEx	24.8	100	44.6	100
of which eligible	22.8	91.6	9.5	21

Notes on sales revenues

Sales revenues at All for One Group are calculated using International Financial Reporting Standards (IFRSs, particularly IFRS 15) and were taken directly from the consolidated statement of profit and loss for financial year 2022/23 for the purposes of this Report. The accounting procedure and the components that make up our revenues are discussed in the notes to the consolidated financial statements, E.1. Some of the total sales revenues are cloud services and support revenues, of which the above mentioned managed cloud services are classifiable as an 8.1 activity. Other cloud revenues not associated with this activity do not qualify as taxonomy eligible.

Notes on operating expenses («OpEx«)

According to our interpretation of the EU Taxonomy Regulation, non-capitalised research and development expenses, short-term lease expenses and maintenance and repair costs relating to tangible fixed assets must be recognised as operating expenses. Expenditure such as scheduled depreciation on tangible fixed assets, energy supply costs (electricity and heating, for example), distribution and marketing costs, restructuring costs and most general administrative costs does not, however, constitute OpEx according to our understanding of EU taxonomy rules. Accordingly, we did not include the latter costs in our stated figures. Since we have not to date conducted any research and development in the narrower sense, no such operating expenses are recognised.

Those operating expenses that we have allocated to our eligible business activity »8.1 Data processing, hosting and related activities« primarily comprise the maintenance expenditure relating to our cloud infrastructure. The stated costs therefore differ considerably from the expenses recognised our consolidated statement of profit and loss (type of expenditure format). The development of our operating expenses is analysed in the sections »Guidance and actual Group performance« and »Group earnings

situation« in our combined management report. Under point »6.5 Transport by motorcycles, passenger cars, and commercial vehicles, « maintenance and repair expenses for motor vehicles are included. Similarly, under point »7.7 Acquisition of property« we report maintenance and repair expenses for buildings.

Notes on capital expenditure («CapEx«)

According to our interpretation of the EU Taxonomy Regulation, additions to tangible and intangible assets (recognised as per IAS 16, IAS 38 and IFRS 16) and additions to tangible and intangible assets from business combinations must be included in (total) capital expenditure, but without additions to goodwill. We therefore recognise tangible fixed assets and right-of-use assets as (total) capital expenditure (see notes to the consolidated financial statements 2021/22, F.15 and F.16). To determine our eligible CapEx, we analysed those assets and processes that are associated with economic activity »8.1 Data processing, hosting and related activities«. This analysis revealed that the expenditure mainly relates to technology investments in our cloud infrastructure.

Additional taxonomy-capable investment expenses arise partly from purchases, but mainly from IFRS16 leasing arrangements under point »6.5 Transport by motorcycles, passenger cars, and commercial vehicles. « Furthermore, we report investments from the conclusion or extension of IFRS16-relevant lease agreements under point »7.7 Acquisition of property« as taxonomy-capable investment expenses.

Performance indicators pursuant to Art. 8 of the EU Taxonomy Regulation

In the appendix of this report, our taxonomy-capable activities and their share of our revenue, as well as our investment and operating expenses, are thoroughly detailed. The tables also indicate that we could not identify any taxonomy-compliant economic activities for the fiscal year 2022/23.

SOCIETY

WE HAVE LONG BEEN SUPPORTERS OF SOCIAL SUSTAINABILITY AND EQUAL OPPORTUNITIES.
WE ARE ALSO COMMITTED TO THE NATIONAL ACTION PLAN FOR HUMAN RIGHTS.



SOCIETY// EMPLOYMENT RIGHTS



German standards as the basis for international practice

»We are an attractive employer with a magnificent culture of working together in an atmosphere that promotes diversity and equal opportunities« is anchored in All for One Group's vision. This requires an attractive working environment in which employee rights are respected without question, development options with future prospects are valued and equal opportunities are practised. Our Code of Conduct also specifies respect for employees' and human rights and nationally and internationally acknowledged standards, such as ILO core labour standards. For us, the fundamental assurance of employees' rights includes guaranteeing the right to freedom of association and collective negotiations, rejecting discrimination, providing healthcare protection and assuring commensurate pay that is, at least, in line with respective national legal standards. We want to offer our employees, not just the minimum legal standards but also manifold options for personal and professional development. In addition, we promote a healthy work-life balance – with flexitime models, remote work options or our workation programme, for example.

We strive to ensure adherence to these standards in our subsidiaries outside the German-speaking region as well. The political and social environment in some of the countries in which we operate differs – in some cases

substantially – from the DACH region. Accordingly the risk associated with assuring employment rights is naturally greater. To mitigate this, we make sure that the standards applicable to our salary system, work hours based on trust, and remote working are also available in these countries. In some cases, the employee benefits we offer are adjusted to suit specific countries (e.g. Istanbul Card for public transport, meal allowances, etc.).

Employee engagement for a just and forward-looking All for One Group

All for One Group has consciously adopted an organisational structure featuring a flat hierarchy to involve all members of staff in the development and decision making processes. Every individual can take part in projects and initiatives, regardless of department. This principle is also described in our corporate value »Entrepreneurial Mindset«. We often use sounding boards and advisory boards to further increase co-determination at All for One Group. These employee boards provide direct feedback to planned actions, proposed solutions and ideas. When composing the boards, great importance is placed on incorporating all aspects of diversity. In addition, surveys and workshop formats are used to ensure that staff requests and ideas are taken into appropriate consideration at All for One Group.

This approach also forms the basis for designing our sustainability management. When we performed our materiality assessment back in 2021, we already welcomed the views of our employees as key stakeholders. As part of our »sustainability@allforone« strategic initiative, employees from various departments within the Group are working to implement our sustainability strategy. The Sustainability team at our parent company All for One Group SE also places great value on talking to all subsidiaries to learn more about the views of their employees and incorporate the same into its work. In the year under review, moreover, a sustainability training programme was developed that will be rolled out throughout the Group at the start of financial year 2023/24 with mandatory attendance for all members of staff.

Works Council for more co-determination

All for One Group's SE Works Council is important for actively shaping employee involvement and thus complements staff participation efforts. The SE Works Council is consulted on all decisions affecting employees and performs tasks such as examining employment

contracts and remuneration schemes and assisting with the development of the same. The Works Council also actively campaigns for equal opportunities, occupational health and safety, and diversity. The SE Works Council offers regular consultation sessions to gain a comprehensive understanding of the manifold needs of the staff.

Performance metrics and objectives support active management

Employee retention and our health index are two of the indirect performance metrics we use for employment rights. They are defined as follows:

Employee retention: 100% minus ratio of unwanted departures to headcount at start of period plus new recruits during the year under review

Health index: 100% minus ratio of number of days off sick to target work days in any reporting period

We determine new specific target ranges for both of these metrics each year, in each case separately for »All for One Group« (Group) and for All for One Group SE (parent). The targets are published in the guidance section of our combined management report. Target achievement is monitored monthly by the Management and Supervisory Boards.

Für den **Konzern** wurde für die Steuerungsgrößen folgende Entwicklung verzeichnet:

(%)	Target 2022/23	Actual 10/2022 - 09/2023	Actual 10/2021 - 09/2022	Delta (%)	Target 2023/24
Employee retention	91– 92	89.9	91.2	-1.3	89.0– 90.0
Health index	96.8– 97.3	96.3	96.3	-0.3	96.5– 97.0

The development of the two performance metrics for the parent company **All for One Group SE** was as follows:

(%)	Target 2021/22	Actual 10/2022 - 09/2023	Actual 10/2021 - 09/2022	Delta (%)	Target 2023/24
Employee retention	92.5– 93.5	92.8	93.3	-0.5	91 - 92
Health index	96.8– 97.3	96.0	96.4	-0.4	96.5– 97.0

The surge in headcount following our acquisitions in financial year 2020/21 caused changes to our employee retention for both transformative and cultural reasons. We were unable to meet our forecast for the year under review. We are therefore taking the trends on the labour market into consideration and lowering our targets for financial year 2023/24. The health index has changed permanently since the Covid-19 pandemic and has settled at a level that is slightly below the customary level at All for One Group. We were unfortunately not able to meet last financial year’s target of raising the health index slightly. We have therefore lowered the target slightly for the subsequent period for this metric, too.

In addition to these performance metrics that we established years ago, we also introduced further metrics in financial year 2021/22 for managing employees’ rights at All for One Group. Most of these metrics are related to diversity and equal opportunities within the Group. For details, please refer to chapter 15.

Minimising risks of violations of employee rights

We monitor the risks of violations of or impairments to employee rights within our risk management system under »compliance risks«. We believe the risk is mitigated by our adherence to the employment rights that are regulated in

the DACH region and our implementation of most of the same in the countries in which we operate. Moreover, our support model in the shape of the People & Culture teams, the SE Works Council and Internal Audit checks and balances act as effective mechanisms to assure compliance with employment rights. Fixed reporting procedures ensure that our Management Board is regularly informed of relevant personnel issues. The SE Works Council, Management Board and representatives from the People & Culture team discuss employment rights and any need to adjust the same at meetings of the HR Council, which take place several times a year.

We classify the probability of occurrence of compliance risks as »low«. The possible impacts on our net assets financial position and results of operations are judged to be »serious«. In our overall assessment, »compliance risks« are therefore classed unchanged as »medium«. We are always conscious that our business activities impact employees along our entire value chain, but do not yet monitor these risks associated with labour laws and human rights separately within our Group-wide risk management system.



SOCIETY//

EQUAL OPPORTUNITIES



Statement for diversity

All for One Group actively practises equal opportunities and diversity. Both are firmly anchored in our corporate value »Serious Sustainability - Our actions regarding personnel development, equal opportunities, the environment, customer relationships and the value of the company are designed with a view to their long-term impacts.« ([WE ARE ONE \(all-for-one.com\)](https://www.all-for-one.com)). For us, there is no question that all employees at All for One Group should have the same opportunities, irrespective of their ethnic or social background, age, gender, skin colour, religion or political beliefs. For us, the diversity of our workforce is the motor that drives innovation, creativity, customer loyalty and the ability to adjust to rapidly changing markets. All these issues contribute hugely to the success of our business. To emphasise our commitment to promoting diversity within our Group, we signed the Diversity Charter at the end of 2022.

Processes for combating discrimination

We do not tolerate discrimination. Our employees can report suspected discrimination not just to their own supervisor but also to other openly named officers within the Group, including our »Equal Treatment Board« that is responsible for implementing general equality legislation, the Management Board or members of management, the Compliance Officer, our »Integrity Line« whistleblowing system and the SE Works Council.

Reports can be filed in person, by telephone, in writing or by e-mail. Suspicions can, of course, be reported anonymously if preferred. A training programme focusing on this issue is also available to all members of staff. These offerings apply for the entire All for One Group, regardless of country.

Expanding gender diversity

In financial year 2022/23 the proportion of women working at All for One Group was 36.2% (2021/22: 35.1%) – well above the European industry average of 22% (see [McKinsey](https://www.mckinsey.com) (2023)). We were thus able to raise the proportion of women in the Group despite a declining ratio of female employees in the increased headcount (2022/23: 33%; 2021/22: 37%). Nevertheless, women remain underrepresented in the IT sector. We therefore want to focus our efforts specifically on inspiring more women to opt for MINT professions – by approaching young girls and women through our regular participation in »Girls Day«, for example. Our mentoring programme also provides support to women at the start of their careers. We strive to improve the work-life balance with our flexitime models and options for performing most of the work remotely. And it goes without saying that we pay commensurate salaries regardless of gender. Our Compensation Report shows that there are no pay gaps between the genders.

We use the performance metric of women in technical professions to measure and control our efforts to promote women at All for One Group. We revised the definition of this indicator in financial year 2022/23 to now also include those Sales areas with marked technical focus as a technical profession, alongside Technology Consulting, Development, Value Lifecycle Services and Service & Support. The changes are shown in the table below.

Our women@allforone network also plays a key role by raising the visibility of women in the Group and offering them the opportunity to network and develop their potential. We monitor the ratio of women in technical professions on an ongoing basis and have also defined corresponding targets as part of our »All for One Diversity Index«.

We are specifically focusing on raising the proportion of women in overall management. In doing so, we want to minimise the risk of women being refused equal opportunities to share in management and leadership tasks. At the same time, we want to reap the benefits of the valuable alternative points of view offered by a diverse management team. Accordingly, the proportion of women in management has been a key performance indicator for some years. We also made it one of the two KPIs for our promissory note loan with ESG link (see chapter 3). Looking ahead to 2028, we have defined specific targets for the proportion of women in management. Our definition of management includes all executives Group-wide with disciplinary responsibility. For financial year 2023/24 our performance target for this metric is to increase the proportion of women in management by more than 1.5%. To achieve this, we will be drawing up further plans for action over the coming year. These plans

will be drafted not just by the Sustainability team and managers of the various Group areas but will also involve the members of All for One Group's Management Board.

For years now, we have been using the representation of women on the Supervisory Board, Management Board and at first and second management level below the Management Board as diversity metrics in addition to the aforementioned performance indicators at All for One Group SE. The ambitious targets were defined some years ago and are subject to annual review. The targets were not adjusted for the year under review. Target achievement is subject to regular monitoring throughout the year.

The performance metrics relating to the promotion of women in the period under review were as follows:

Diversity at All for One Group (Group)

Proportion of women (%)	30/09/2023	30/09/2022
Proportion of women, total	36.2	35.1
Proportion of women in management	19.9	19.4
Proportion of women in technical professions (MINT)	27.9	25.8 ¹⁾

1) Prior-year figure adjusted (19.1%); see above for explanation.

Diversity at All for One Group SE

Proportion of women (%)	Target 2022/23	Actual 30/09/2023	Comparison	Actual 30/09/2022
Supervisory board	17	17	achieved	17
Management board	20	0	not achieved	0
Second management level	10	22	achieved	23
Third management level	20	18	not achieved	18

Focus on origin and cultural diversity

We attach special importance to all colleagues always feeling they are fully-fledged members of the »All for One family« when collaborating with others. Cultural training programmes and special team-building exercises aim to foster understanding for possible cultural differences on both sides. Personal and professional development training and personnel development programmes are available. Since many of our training sessions are held online, conditions for access are the same for everyone.

Collaboration that transcends generations

Most of the employees at All for One Group (56%) are between 30 and 50 (30 Sep 2022: 55%). The over-50s are the second-largest age group (23%) (30 Sep 2022: 25%), while the under-30s constitute the smallest group (21%)

(30. Sep 2022: 20%). One reason for this is the large proportion of academics among our entry-level employees who often can't start working until they are in their mid-20s. We are, however, striving to specifically raise the proportion of under-30s to enhance diversity and address the challenges of demographic change. At the same time, we want to remain attractive for our older employees, keep offering them optimised flexibility and support schemes on their way to retirement, and promote collaboration among the age groups to ensure profitability and encourage innovation. We offer healthy and productive employment up to retirement and beyond.

Our efforts to nurture our youngest members of staff commence at an early stage. By cooperating with schools and universities we can offer youngsters insights into the IT services profession, and provide apprenticeships, dual study programmes and a wide range of options for gaining practical experience while at college. The principle of personal responsibility and working on an equal footing is paramount. All our young talents are involved in our regular workflows as soon as possible, receive appropriate pay and are able to access our training programmes and benefits.

More opportunities for people with disabilities

Of the people who work at All for One Group, 1.7% are known to be severely disabled, which is less than the legal requirement of 5%. Given that our business model incorporates a large proportion of cognitive work, we believe there is potential to employ people with physical disabilities. Our office premises are barrier-free and we offer the option of performing most of the work remotely. To encourage disabled people to apply for jobs with us, we rely – in addition to the regular publication of our job vacancies – on our cooperation schemes with various organisations that employ and support people with disabilities.

To strengthen inclusion, our social engagement focuses particularly on supporting people with disabilities. Since February 2022, All for One Group has been official sponsoring partner of Anpfiff ins Leben e.V., Walldorf, an association that offers child and youth support in sports and schools and helps with the transition to working life. The association also helps amputee athletes. We also cooperate with AfB gGmbH, Ettlingen (www.afb-group.de), which creates numerous jobs for people with disabilities.

Initiatives to increase diversity and equal opportunities

Our open and tolerant corporate culture provides an important basis for encouraging collaboration without prejudice. However, the fact that no incidents of discrimination were reported in the current year under review, is not enough. We want to actively continue

fostering diversity and supporting the careers of minority groups, in particular. One example of this is our participation in the Changemakers programme run by SAP and Socialbee. As a partner company, we help refugees return to work. Since 2022, we have also been part of Socialbee's Female Accelerator Programme offering women the opportunity to train as project managers ([socialbee | Integrating refugees in the labour market](https://socialbee.com/en/Integrating-refugees-in-the-labour-market) (social-bee.de)).

In addition, the People & Culture team, the SE Works Council and the Management Board support the women@allforone network and the Rainbow Community where employees within All for One Group have joined forces to stand up for their interests together. The initiatives actively combat stereotypes, encourage useful discussions and open up new development perspectives for All for One Group. The Rainbow Community provides a safe space for the LGBTQ+ community and raises awareness for the importance of practising equality.

Remuneration system – Transparent, fair, commensurate and target-oriented

All for One Group is not subject to any collective agreements. In Austria, the relevant collective agreements apply. Our remuneration system reflects the market standard for our industry and is tailored to the respective functions of the staff. Financial year 2020/21 marked the start of a process to improve remuneration policy, initially for selected areas and subsidiaries of the Group. The new remuneration policy no longer envisages the variable components of remuneration that used to be normal. It has already been implemented in some of our companies outside the DACH region, as well. At All for One Steeb Yazilim in Istanbul, high inflation prompted the decision to base salaries in euros and pay them at the current exchange rate. In doing so, we want to cushion the adverse impacts facing our employees in Turkey. Following the acquisition of our new company in Alexandria, Egypt, the remuneration policy for the employees there was adjusted to match the Group scheme – while still considering local salary levels. In compliance with the German Remuneration Transparency Act [Entgelttransparenzgesetz], we regularly review the salaries of our employees at All for One Group SE (see also our Compensation Report at <https://www.all-for-one.com/en/company/investors/reports/>).

Modern processes and structures to improve the work-life balance

We want to offer all our employees a fulfilling job that matches their capabilities, regardless of their individual circumstances. Our colleagues with particular family commitments, especially, are able to take advantage of our flexitime models and remote work options. Even managers can work part time. Of the Group headcount of

2,858 employees as of 30 September 2023 (30 Sep 2022: 2,758), 502, or 17.6% (30 Sep 2022: 508 employees, 18.4%) throughout the Group worked part time.

If a member of staff is required to appear in person, they can bring their children with them if they cannot find anyone to look after them. For some years now, we have been enabling employees who nurse family members to take time off for nursing without jeopardising their jobs. Our support in this respect goes above and beyond the legal requirement. We also cooperate with health insurers to provide seminars on healthy leadership, aimed especially at our managers.

We also see the large workloads of our employees as a challenge. Our strong growth is resulting in additional requirements on our processes and collaboration models, which prompted us to implement certain restructuring and organisational development measures in financial year 2022/23. These measures related mainly to projects aimed at making processes leaner and at digitalisation to not only counter the growing workload and increasingly complexity but also to make our organisation leaner and smarter and our processes much more digitalised. In doing so, we hope to remain attractive for new and existing employees.



SOCIETY//

QUALIFICATIONS



Upskilling – Individual programmes to leverage potential

The rapid pace of development in the IT sector necessitates the ability to constantly adjust to new requirements. For All for One Group, it is therefore essential to maintain the work capabilities of our staff and, at the same time, give them opportunities for personal development. Not least in light of the growing difficulties in recruiting and retaining good experts on the fiercely competitive labour market, we place great importance on

the comprehensive qualification of our employees. Our training programmes and healthcare schemes are available at all Group companies and can be chosen by each individual to suit their specific professional role and personal circumstances.

Our ONE Academy learning management system provides our employees with a modern learning environment and a broad range of training content that includes both professional and technological topics, but also training programmes focusing on soft skills, languages and personal development. Examples include our training programmes focusing on leadership culture, intercultural collaboration, and time and conflict management. The programme comprises online courses, individual and group training sessions on site, and multi-stage programmes for achieving major learning targets. Based on our careers model, we offer these learning paths for the respective functions and jobs to nurture each individual. ONE Academy also incorporates a huge range of external training opportunities via LinkedIn Learning and other providers. In the past financial year, we had set ourselves the goal of further centralising the training programme and are very gratified that we achieved this and that ONE Academy is available globally to all employees.

The following table shows the key performance indicators relating to our learning & development management efforts.

Upskilling		
	10/2022 – 09/2023	10/2021 – 09/2022
Upskilling hours, total	66,983	39,038
of which: ONE Academy (h)	40,050	31,816
of which: language courses (h)	2,396	1,872
of which other e-learning	24,537	5,350
Upskilling hours per employee ¹⁾	23.8	15.0

¹⁾ Headcount (average): 2,818 (2020/21: 2,596)

To ensure our ability to meet the upskilling requirements of all our employees, we monitor the use of our ONE Academy learning platform very closely. We have not, however, yet defined any specific targets in this respect. Over the coming financial year, we want to coordinate with the respective managers to define individual learning goals for the various business units.

Developing a leadership culture based on the corporate values

Our seven corporate values form the principles guiding our collaboration at All for One Group and give us common goals for our actions. At the same time, they

form the foundation of our leadership culture («New Leadership»), which we see as a key success factor. To maintain and strengthen this factor, we provide compulsory training for our executives focusing on «valuable leadership». The course forms part of our training scheme for employees who are new to management. We have set ourselves the goal of adding an additional learning journey for experienced managers to our upskilling programme by the end of 2024. Both training programmes comprise multiple stages and various online and in-person units. Focusing on «Leadership Culture Strength», the Management Board of All for One Group has defined the goal of all managers completing the relevant training course within two years of taking on their role. We regularly monitor target achievement in house and will report on the same at the end of the first cycle in 2025.

We also nurture potential managers or young high potentials in our UP Talent programme. Participants are selected by a board comprised of senior executives not just based on fundamental suitability but also always with regard to diversity aspects. Here, again, we plan to define specific targets to enable even better management of the development of our high potentials. We also plan to add a more international orientation to the programme.

Tackling demographic change

Demographic change is immediately visible in our age structure. At present, 5.5% of our work force is over 60 (30 Sep 2022: 5.6%) and 15 employees (30 Sep 2022: 21) are even still working although they have reached retirement age. We want to ensure the best possible satisfaction of the requirements of this employee group and to facilitate their transition from work to retirement flexibly and pleasantly. In addition to options for reducing work hours through various worktime models, we also enable our employees to take early retirement. All these options are specified in our «Flexible approach to retirement age» policy. A further preventive healthcare option allows our older employees (55+) to purchase an additional 15 days of annual vacation. Under-55s can purchase a maximum of five additional days.

To tackle demographic change and the associated consequences for the labour market, we attach great importance to nurturing our young professionals. In all the countries in which we operate, we offer young employees a range of options for gathering job experience, such as internships or traineeships. In Germany, we also train apprentices and employ dual students as well as supporting and accompanying students writing their final bachelor's or master's theses. In financial year 2022/23, the number of our young professionals developed as follows:

Number of young professionals as of 30/09/2023

	Total	Men	Women	Men (%)	Women (%)
Total in training	133	100	33	75	25
of which apprentices	36	27	9	75	25
of which dual students	14	10	4	71	29
of which trainees	17	11	6	65	35
of which students	43	33	10	77	23
of which students taking bachelor's/master's degrees/diplomas	3	3	0	100	0

Number of young professionals as of 30/09/2022

	Total	Men	Women	Men (%)	Women (%)
Total in training	137	92	45	67	33
of which apprentices	26	19	7	73	27
of which dual students	23	14	9	61	39
of which trainees	22	15	7	68	32
of which students	64	43	21	67	33
of which students taking bachelor's/master's degrees/diplomas	2	1	1	50	50

We place great importance on a balanced age structure to ensure that our workforce remains healthy over the long term and that we can reap the benefits of their manifold points of view. We therefore started monitoring age distribution in monthly reports in financial year 2022/23 to enable us to accurately identify year on year changes and take specific countermeasures. Added to which, the ratios of under-30s and over-60s are included in our »All for One Diversity Index«. In doing so, we demonstrate that both dimensions occupy key positions in our analysis of diversity. For purposes of the Index, we set ourselves annual targets for the ratios of both age groups, monitor target achievement on a monthly basis, and report on the same in our Sustainability Report at the end of the financial year.

Occupational health and safety

To ensure occupational health and safety at our offices, we appoint emergency contacts and health and safety officers who are specially trained. All members of staff attend regular general safety training sessions. Added to which, an external service provider conducts preventive risk assessments. We see risk potential, in particular, in the health problems caused by long periods of sitting and working on computers, such as back and eye problems. We are also conscious of the potential risk of car accidents to which our consultants are exposed, in particular, when on their numerous business trips. To minimise this risk, everyone who drives a company car must attend vehicle safety training. All occupational health and safety rules and warnings are specified in a corresponding policy that

is available to our employees on the intranet, together with more detailed information.

We offer a comprehensive programme to maintain and promote the health of our employees, above and beyond their general safety at work. To make sure workstations are ergonomically designed, we provide healthy desk chairs, height-adjustable desks and numerous collaboration zones to encourage movement in the office. We also provide our employees with appropriate work materials when they work from home. Information on courses, campaigns and general tips for a healthier everyday office life are available throughout the Group at all times. All for One Group also subsidises health-promoting measures, such as glasses needed for screen work and gym memberships. In addition to their physical health, we place equally great importance on the mental wellbeing of our employees, which is why we offer training courses and webinars on issues such as resilience or time and stress management. Our counselling scheme also includes an external employee support programme (<https://www.meineap.de/>), where help with professional and private challenges can be sought from psychologists, lawyers, educators and other experts.

GRI SRS-403-9 (a+b): WORK-RELATED INJURIES AND GRI SRS-403-10 (a+b): WORK-RELATED ILL HEALTH

GRI SRS-403-9 (a+b): Work-related injuries

	10/2022 – 09/2023	10/2021 – 09/2022
Work-related injuries	5	5
Work-related injuries with severe consequences	0	0
Deaths due to work-related injuries	0	0

All for One Group registered five work-related injuries in financial year 2022/23.

GRI SRS-403-10 (a+b): Work-related ill health

	10/2022 – 09/2023	10/2021 – 09/2022
Work-related ill health	0	0
Deaths due to work-related ill health	0	0

We have received no reports of work-related illnesses. Assuming, however, that people suffering from work-related mental health issues, especially, do not report them, our healthcare programme also includes offers focusing on mental wellbeing.

GRI SRS-403-4: WORKER PARTICIPATION IN OCCUPATIONAL HEALTH AND SAFETY

All for One Group does not have special committees focusing on occupational health and safety as the nature of our activities does not necessitate the same. Our employees are, however, informally involved in the design of our occupational health and safety policy. Said occupational health and safety policy was compiled in consultation with various departments. Health protection is the responsibility of People & Culture. The team strives constantly to improve the policy, taking account of suggestions and wishes voiced by all employees.

GRI SRS-404-1: AVERAGE HOURS OF TRAINING

Hours of training

	10/2022 – 09/2023	10/2021 – 09/2022
Total training hours	66,983	39,038

At present, we cannot distinguish between training hours by gender or job category. In preparation for the CSRD we are, however, currently putting the framework in place to enable such reports in future.

GRI SRS-405-1: DIVERSITY

Supervisory Board diversity

Our Supervisory Board has six members. Four of them are elected by the shareholders at the Annual General Meeting; the other two by the SE Works Council.

GRI SRS-405-1 a: Supervisory board diversity

	10/2022 – 09/2023	10/2021 – 09/2022
Total members	6	6
Women (%)	17	17
Men (%)	83	83
Younger than 30 (%)	0	0
Between 30 and 50 years old (%)	33	33
Older than 50 (%)	67	67
Quota of people with disabilities	0	0

In terms of nationality, four members of the Supervisory Board are Austrian and one each Italian and German.

Diversity in the workforce

GRI SRS-405-1 b:

	10/2022 – 09/2023	10/2021 – 09/2022
Total headcount¹	2,858	2,758
Women (%)	36	35
Men (%)	64	65
Younger than 30 (%)	21	20
Between 30 and 50 years old (%)	56	55
Older than 50 (%)	23	25
Quota of people with severe disabilities	1.7%	1.3%

¹⁾ Headcount at the end of each reporting year

GRI SRS-406-1: INCIDENTS OF DISCRIMINATION

In financial year 2022/23, no incidents of proven discrimination were reported (2021/22: zero cases reported and resolved).



SOCIETY// HUMAN RIGHTS



One of the fundamental principles of our business activities is zero tolerance for any form of human rights violation. Our use of the term human rights in the following discussion relates particularly to the specifications of ILO core labour standards, such as freedom of association, abolition of forced and child labour, elimination of discrimination and equal pay for equivalent work. We aim to ensure that all employees are familiar with and abide by our Code of Conduct. We also want to continue to make sure our actions do not give rise to any human rights violations. We make every effort to actively practise mutual respect, fairness and integrity and to anchor them firmly in our day-to-day business, together with effective control mechanisms. To this end, we are constantly monitoring and assessing the effectiveness of our Code of Conduct and addressing queries, suggestions and concerns. To date, we have been able to prevent any form of human rights violation and in doing so, to minimise the risks for ourselves and potentially affected third parties. Details of our risk assessment and further discussion of our policy to ensure respect for human rights can be found in our statement regarding the national action plan for economic growth and human rights («NAP») below.

Commitment to respect human rights is firmly anchored in the Code of Conduct, actively practised and monitored

We are committed to observing ILO core labour standards, which have been approved by our Management Board and apply to all All for One Group companies and offices. In our Code of Conduct, which is firmly embedded throughout the Group, we expressly commit to respecting human rights and have issued the following statement: *»We commit to responsible, sustainable and transparent corporate governance that respects human rights and internationally recognised core*

labour standards. In particular, we condemn any form of forced or child labour and ensure health and safety as well as commensurate pay in line, at the very least, with respective national legislation.« We expect our business partners to follow suit.

Our Chief Compliance Officer – who heads up our Compliance organisation – reports regularly to the Management Board on adherence to and compliance with laws, regulations and our Code of Conduct, including any violations of the same. Special incidents requiring urgent attention are reported to the Management Board outside the regular communication procedure. The Management Board is therefore always properly informed and involved.

Risk management to identify and minimise the risk of human rights violations

We identify, assess and manage risks relating to human rights as part of the compliance risks in our risk management system, which is established throughout the Group. Adopting an »inside-out« perspective, we also analyse the potential risks facing workers, employees and other third parties along the supply chain that could arise due to our failure to comply with our due diligence obligations in respect of human rights. The structure of our value chain (see chapter 4) facilitates our assessment of the risks associated with human rights. The lack of any great depth to the value creation in our supply chain means that the risk is generally minimal. Added to which, a large proportion of our procurement volumes relate to intellectual property and software services provided by companies that are themselves subject to strict standards for respecting human rights. Given the structure of our value chain and the actions we have put in place, we consider these risks to be low. As part of our risk analysis, we have not identified any groups in need of particular protection.

The damage to our reputation could be considerable if violations of human rights were to occur and become known in our direct or indirect surroundings. From an »outside-in« perspective, in such instances it would be entirely plausible for customers to exclude us from new project awards or even terminate contracts already executed with us. Our good levels of employee retention and our ability to recruit new employees could also suffer considerably, as could our good business relations with key suppliers. In addition, our good reputation as a dependable and ethically always impeccable company could suffer damage, which could also impact decisions by investors.

All these instances could jeopardise achievement of our non-financial targets and our net assets, financial position and results of operations. Given the structure of our value

chain as described above and the actions we have put in place, we consider these risks to be low.

Assuring respect for human rights throughout the Group

Our Compliance organisation and our Internal Audit function monitor compliance with relevant laws and guidelines (see chapter 20). Regular compliance training programmes for all employees also focus on our Code of Conduct, which addresses the need to respect human rights. The efforts of our SE Works Council help to reduce the risks associated with human rights and human resources. Since 2013, our Supervisory Board has been composed of one-third staff representatives. These staff representatives diligently and responsibly represent the interests of our employees.

Queries, suggestions and concerns regarding possible human rights violations are addressed immediately. Our »Integrity Line« represents the central mechanism for reporting complaints and is available for anonymous tip-offs not just by employees but also by third parties, such as suppliers. The Compliance organisation is responsible for handling the reports.

Our management policy continued to prove its effectiveness in the year under review. We did not identify any instances of human rights violations in our business activities as has also been the case in past financial years. As such, we were again able to achieve the aforementioned goals in the year under review.

Human rights due diligence in the supply chain

As with our employees, we also expect our business partners to honour and respect our principles of good conduct with regard to human rights. This expectation is also anchored in our Code of Conduct. We choose our suppliers carefully and maintain long and trusting business relationships with them. We are currently focusing on our approach to defining entrepreneurial responsibility in the supply chain as part of our preparations for the Act on Corporate Due Diligence in Supply Chains. Since mid-2022, an interdisciplinary project has been laying the groundwork for a process to systematically collect comprehensive information about our suppliers to enable us to assure compliance with the regulations governing our own supply chain. We also make sure we are able to respond to corresponding enquiries from our customers. Other potential measures, such as training or possibly auditing our suppliers, are also being examined.

In the case of secondary services for IT hardware and business equipment production or energy generation, in particular, we are still unable to entirely ascertain whether human rights are fully respected, especially at the beginning of the value chain (extraction of precious

metals, etc.), but here too we rely on the integrity of our market-leading partners.

Given our current practice based on our Code of Conduct we should be able to continue to effectively mitigate the risk of human rights violations, given the particular characteristics of our value chain as explained above. And yet, we cannot rule out such risks entirely. As we were not made aware of any violations of human rights in the period under review, we did not define a strategy of redress.

In addition, we see ourselves as a business with multiplier effect that has an indirectly positive impact on ensuring respect for human rights. Our business model helps other companies to optimise their processes. In doing so, the solutions that we implement for our customers can have a positive impact on numerous supply chains. For example, we use »SAP Procurement (Ariba)« to help companies to specifically manage compliance with human rights standards in the supply chain. This solution is enhanced with our SAP add-on »Supplier Assessment«, which enables compliance with ILO core labour standards to be considered when selecting and assessing suppliers.

GRI SRS-412-3: INVESTMENT AGREEMENTS SUBJECT TO HUMAN RIGHTS SCREENINGS

Most of our procurement activities take place in the DACH region and in the EU. The legislation applicable in these areas ensures that human rights are taken into consideration. As things stand at present, we therefore do not have any specific human rights clauses in our investment agreements and contracts. Our Code of Conduct includes our statement on compliance with human rights, which also has a positive effect on our business relationships with suppliers.

GRI SRS-412-1: OPERATIONS SUBJECT TO HUMAN RIGHTS REVIEWS

Our operations are mainly located in the DACH region, Belgium, Luxembourg and Poland. Two further companies are located in Turkey and Egypt. We do not, nor do we currently plan to, explicitly perform human rights reviews or impact assessments. Our internal auditing processes do, however, allow us to draw conclusions in respect of possible human rights violations so that we are able to take immediate steps if an incident occurs. The People & Culture team in Germany regularly visits the All for One Group offices abroad to gain insight into the local work environments. Added to which, the people managers in all countries undergo special culture training to raise their awareness for human rights.

GRI SRS-414-1: NEW SUPPLIERS SUBJECT TO SOCIAL SCREENING

We do not currently apply social criteria when screening new suppliers. In light of our long relationships with our suppliers and the large proportion of services relative to our total purchasing volumes, we have so far not seen any need. As part of our preparations for the forthcoming Act on Corporate Due Diligence in Supply Chains, we are however currently designing appropriate processes that will apply from 2024 onwards, at the latest.

GRI SRS-414-2: SOCIAL IMPACTS IN THE SUPPLY CHAIN

We currently do not systematically examine our suppliers in respect of social impacts. Such processes are, however, being developed in preparation for the forthcoming Act on Corporate Due Diligence in Supply Chains. We are not aware of any negative human rights-related impacts in our supply chain. If we become aware of potential human rights violations in future, we will take immediate and appropriate action that might also include terminating the business relationship.



SOCIETY//

CORPORATE
CITIZENSHIP



As an internationally operating corporation, we place great importance on being a positive driving force behind the global development of society and the environment. For instance, we strive to contribute towards achievement of the United Nations' Sustainable Development Goals. Our efforts continue to focus, however, mainly on the German-speaking region where we engage locally in many different ways. In financial year 2022/23, we defined our social engagement strategy in more detail and want to focus even more strongly in future on using our technical

expertise to provide support, and on nurturing young people. At the same time, encouraging the voluntary engagement of our employees remains a key element in our efforts to strengthen community. Our aim for the coming financial year 2023/24 is to further strengthen this approach and to offer our colleagues programmes such as corporate volunteering to provide even more options for engagement and working together to make a positive contribution.

Moving forward, we also want to set ourselves quantitative targets for our strategy to strengthen community. To date, we have focused on our ability to respond flexibly and promptly both to global developments through our donation campaigns, and to the individual needs of our employee volunteers. From the coming financial year onwards, we plan to focus our social engagement strategy on defining clear areas of focus, and clear targets to manage and monitor the measures.

Employee engagement in a wide range of projects

An annually recurring process allows employees from all Group companies to apply for financial support for social projects in which they are personally actively involved. A committee reviews all applications with a view to sponsoring them and – if the applications are approved – donates money from All for One Group. The conditions for determining whether a project is worthy of support include social relevance, whether the project specifically supports children and teenagers, or the extent to which our employees are personally involved in it. All applicants are aware of these criteria, which are also available at all times in the sponsorship policy on our intranet. We also offer our employees the chance to acquire sponsoring partnerships for clubs or associations to which their children belong or in which they themselves are active. Regardless of the type of voluntary engagement, we also offer our employees up to three days of unpaid leave. In special instances – such as natural catastrophes affecting our employees or their relatives or the crisis in Ukraine following Russia's attack – employees can also take regular paid vacation to engage in humanitarian projects.

Particular focus on child and youth projects

Sponsoring children and teenagers is particularly close to our hearts. As a business, in addition to supporting such projects involving our employees, we also strive to cooperate with organisations that lastingly support and promote youngsters – in the fields of sports, school, professional training and social issues, for example – thus giving them a good foundation on which to build their private and professional futures. To this end, we support these teenagers by providing general and specific professional training, for which we offer classes focusing on information technology or how to give presentations and apply for jobs. Through cooperation agreements with

schools and universities – mainly in Germany and Austria – we place great importance on raising awareness for cyber security among young people. We also give the youngsters the opportunity to work as interns or to learn a profession at All for One Group. We also supported a book project entitled »Für Tieftaucher (for deep sea divers)« that offers young people career guidance.

Since the beginning of 2022, we have been cooperating with Anpfiß ins Leben e.V., Walldorf. This association strives to offer 360 degree support for children and teenagers. Its guiding aim is to support the youngsters in their sporting leisure activities as well as at school and work. Our financial support is supplemented by the career orientation programmes described above. In this respect, we place particular importance on youngsters being able to play sports in their leisure time without losing focus on learning to improve their prospects in the future. We believe the concept – of individual support through tutors and sports coaches, but also the open consultation sessions in the clubhouses – is well designed and cohesive. We expanded our cooperation in 2023 to include participation in the »Anpfiß ins Leben Master Class«. As a result, we now offer two associations in the Stuttgart area the opportunity to grow their activities focusing on youth support through workshops and qualification programmes. In doing so, we help to establish the philosophy behind »Anpfiß ins Leben« beyond the boundaries of the Rhine-Neckar metropolitan region.

In our IT-dominated work environment, digital work and digital play are moving ever closer together. This is precisely the trend we address with our All for One gaming community where colleagues can meet outside of normal business. In September 2020, this initiative spawned a proprietary eSports team called »All for One Gaming« that shows young people, but also their parents, how to handle online gaming responsibly. We support equal opportunities and respect for one another in eSports and constantly convey this message to the outside world, for example through our participation at the »Equal eSports Festival«.

Donating used IT equipment and strengthening public welfare

Following the tenth anniversary of our cooperation with AfB gGmbH, Ettlingen (www.afb-group.de) in the past financial year, we are continuing to work closely with AfB in the current year under review. The non-profit company recycles used IT equipment and puts it back on the market. More than 50% of AfB gGmbH's employees are disabled. We are delighted to cooperate with them to contribute towards inclusion in Germany.

#ALLTOGETHERNOW – Rapid crisis response with concentrated employee power

Our motto »ALLTOGETHERNOW« already helped us get through hard times during the Covid-19 pandemic and still unites us today if crises arise. Accordingly, we provided assistance in Russia's war of aggression on Ukraine and after the catastrophic earthquakes in Syria and Turkey in early 2023. Our focus is always on the admirable engagement of our employees who were involved in local aid projects, through donation organisations, or otherwise provided assistance to the victims. In such instances, All for One Group grants special leave of absence and contributes towards the cost of relief supplies, journeys and transportation. Added to which, we launched campaigns calling for donations among our workforce with the Group then doubling the amount donated by the employees.

Assuring effective engagement while minimising the risks

Depending on the project and action, our support may be once only, sporadic, or continuous. Regardless of the duration, we make sure partners and projects are appropriately certified when selecting them. When supporting our employee projects, we try to assure the trustworthy use of the funds additionally through the direct involvement of our employees in the individual projects. Management is always involved in the crafting of actions and programmes.

Despite these risk mitigation precautions we cannot rule out beyond any shadow of doubt that the funds we provide for individual projects are not used less efficiently than we would expect or even that they won't get into the »wrong hands«. We must also accept that circumstances beyond our control might jeopardise the survival of a social project without our being able to recover funds already granted and channel them to other projects.

GRI SRS-201-1: DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED

We disclose the direct economic value generated and distributed as discussed below. The values are derived straight from the consolidated financial statements of All for One Group for the current financial year and determined in accordance with IFRS (International Financial Reporting Standards). Please refer to our Annual Report for explanations, analysis and additional information.

Compared to the previous year, we have changed our calculation at this point, which is attributable to our reassessment of the GRI requirements.

GRI SRS-201-1: Direct economic value generated and distributed

(EUR million)	10/2022 – 09/2023	10/2021 – 09/2022
Revenues	489.6	453.3
Operating cost	-214.5	-203.7
Personnel expenses	-237.7	-206.0
Income tax payments	-4.0	-5.8
Payments to providers of capital	-9.9	-9.0
Community investments	0.0	-0.1 ¹
Economic value retained	23.5	28.7

1) Donations



SOCIETY//
POLITICAL
INFLUENCE

As an IT service provider, our business operations are primarily subject to regulations and laws governing the protection of personal rights and privacy. And yet we are not engaged in any form of legislative procedures relating to this or any other area.

Dr Thomas Fischer, managing director of allfoye Managementberatung GmbH (a company belonging to All for One Group that accounts for approx. 1% of sales), is listed in the following lobby registers in his capacity as co-chair of the board of the Wirtschaftsvereinigung der Grünen e.V. (business association of the Green party):

Registered stakeholder: R005751/EU Transparency Register: 290752950419-55

GRI SRS-415-1: POLITICAL CONTRIBUTIONS

Since we do not donate to political parties, we do not include any corresponding performance indicators in our reporting systems.



SOCIETY//
CONDUCT THAT
COMPLIES WITH
REGULATIONS
AND POLICIES



Value-oriented leadership within a framework that complies with all laws and guidelines

Our corporate values form the foundation of our governance model. As such, they also form the basis of our risk management system, our internal control system and our compliance management system. All strategies and processes aimed at avoiding illegal conduct are bundled and managed throughout the Group using these three pillars of our governance model. The compliance management system is used to ensure adherence to and compliance with laws, regulations and guidelines, voluntary commitments and in-house and external standards. The core of our compliance management system is our Code of Conduct. It was derived from our corporate values and provides a binding framework for ethical and responsible actions for all employees and managers.

All for One Group is committed to observing the rules of fair competition which, moreover, promotes efficiency and innovation. We do not engage in price fixing or other prohibited collusion in respect of competitors' market behaviour, nor do we engage in measures such as corruption to secure unfair competitive advantages. The issues addressed by our Code of Conduct include the following:

- Basic principles such as adherence to our corporate values, legally compliant conduct, mutual respect, fairness and integrity, responsibility for our reputation

- Business relationships with customers, business partners and co-competitors
- Sponsorship and donations
- How to behave if conflicts of interest arise
- Anti-corruption
- Handling information, especially insider knowledge
- Data protection and information security
- Risk management, financial matters and taxes (including transparent financial reporting procedures, tax compliance)
- Social progress, health, occupational health and safety and sustainability

The Code of Conduct is available for download – by both employees and third parties – at <https://www.all-for-one.com/de/integrity-line.html>.

Compliance organisation trains, advises and monitors

Our Compliance organisation trains, advises on, and monitors compliance with our Code of Conduct. It is headed by a Chief Compliance Officer who is aided by a Compliance Management team and Compliance Coordinators in the subsidiaries. The Chief Compliance Officer regularly reports directly to the Management Board on completed training programmes, queries and possible violations, countermeasures and their effectiveness, and on the continuous improvement of the Group-wide compliance management system. The Management Board submits corresponding reports to the Supervisory Board.

We consider continuous training and awareness-raising to be particularly important to preserve and further expand the already good effectiveness of our compliance management system. To this end, all employees and managers attend regular training sessions focusing on business integrity principles. These efforts to raise awareness incorporate the principles and policies of our compliance management system as well as particularly compliance-relevant issues, such as events, gifts and conflicts of interest. We emphasise how serious these issues are as soon as we start training new hires. During the induction of new managers, they also take part in special compliance training sessions that focus particularly on issues surrounding role models and the special duty of care and responsibility that these people have with regard to compliance.

Data security as the basis for digital business processes

Data protection and data security are integral elements of our engagement to assure the trust of our stakeholders. We process personal data of customers, business partners, applicants, shareholders and employees on a daily basis. We are responsible for carefully protecting this data and for complying with legal regulations, particularly the German Federal Data Protection Act

[*Bundesdatenschutzgesetz (BDSG)*] and the General Data Protection Regulation (GDPR). The administration of our data protection management system is standardised for All for One Group SE and its subsidiaries. When implementing our solutions, we also help our customers to protect personal data. One example of this is the **»Azure Information Protection«** solution with our **»Data Protector for SAP«** add-on, which assures the confidentiality and integrity of data beyond system boundaries. In the process, customers document the steps taken to protect personal staff data in the SAP system in line with GDPR specifications.

An »Integrity Line« that can also be used by third parties

In the event of illegal conduct occurring in the course of our business activities, or even if suspicion is merely aroused, our Code of Conduct stipulates immediate notification of the Chief Compliance Officer. All for One Group also has a multi-lingual reporting system – »Integrity Line« – aimed at identifying misconduct and preventing it wherever possible. Our whistleblowing system is freely accessible at <https://all-for-one.integrityline.org> for all employees, customers, suppliers and other third parties. It can be used to report illegal or unethical conduct or to ask preventive questions – under the cloak of anonymity, if preferred. Specific suspicious activity reports are examined confidentially by the Compliance team. We monitor our cash flows very closely to identify abnormal business transactions as soon as possible so as to avoid unwanted cash outflows, in particular.

Effectively punishing misconduct

Any employee whose conduct breaks the rules must expect to face the corresponding consequences. They can range from criminal punishment to termination of employment and claims for damages. The actual punishment depends on the individual incident. Punishments are always appropriate, effective and designed to produce a lasting impact.

To assure conduct within the Group is compliant with our Code, we rely on measures such as case management, in addition to the monitoring performed by our whistleblowing system. We also monitor and control the effectiveness of our compliance management system using metrics relating to training programmes, course participants, compliance enquiries and compliance incidents.

Qualitative targets focusing on continuous improvement

We are constantly striving to further enhance the effectiveness of our compliance management system and to sustain the good level of protection with the aim of

continuously improving the same. In financial year 2022/23, we therefore undertook to adjust our Compliance organisation and corresponding processes to the further development of our strategy, business model and organisation. These efforts included establishing an interdepartmental task force to anchor compliance-relevant processes even more firmly throughout the entire Group. Last year, we also set ourselves the goal of further digitalising our compliance training content. Following successful implementation of the same, we now offer all training modules on ONE Academy, our Group-wide eLearning platform.

We have not yet developed clearly quantified targets in respect of »legally- and policy-compliant conduct« given the only small number of incidents recorded, nearly all of which were merely enquiries. In light of our much bigger scope of consolidation and the sharp rise in headcount, however, we are keeping a very close eye on the future trend in the number of cases and incidents, not least with a view to defining meaningfully quantifiable performance metrics.

Identifying and managing compliance risks

Our relationships with business partners, employees, competitors, shareholders and the general public are coloured mainly by our good reputation. We therefore place great importance on our unequivocal commitment to values such as credibility, dependability, discretion, integrity and quality, combined with our compliance with laws, ordinances, regulations and our own standards. Incidents of corruption could have an adverse effect on our net assets, financial position and results of operations. We therefore make every effort to practise integrity and fairness and to anchor effective control mechanisms in our day-to-day business. We also constantly monitor and evaluate the effectiveness of our Code of Conduct and update or adjust it promptly if necessary.

The identification and assessment of corruption risks includes both in-house information (e.g. stemming from our business activities) and external sources of information (e.g. Transparency International's corruption index). These risks are assessed as part of our risk management system (a detailed discussion of which can be found in our Annual Report). On this basis, further action is taken to prevent corruption, if such a need is identified. The risk is mitigated by the fact that we acquire most of our customers from German-speaking regions and Poland, and therefore not from countries exposed to a greater risk of corruption. Accordingly, we have also not identified any material risks arising from our business activities, our business relationships or our products and services with a negative impact on the fight against corruption and bribery. Overall, we classify the likelihood of risks associated with the violation of laws, and particularly

corruption, occurring as »low«. The possible impacts on our net assets financial position and results of operations are judged to be »serious«. In our overall assessment, these risks are classed as »medium« but we cannot entirely rule them out.

GRI SRS-205-1: OPERATIONS ASSESSED FOR RISKS RELATED TO CORRUPTION

As part of our internal auditing efforts, every year some 5–10% of our offices are audited for possible irregularities, such as colluding on price, other forbidden collusion regarding the market behaviour of competitors or involvement in corruption. Again, no incidents were identified in the audits in the year under review. We also monitor the risks associated with corruption on a Group-wide basis through our risk management system as part of the compliance risks. We currently rate the likelihood of their occurrence as »low« and the severity of impact as »serious«, resulting in an overall risk classification of »medium«.

GRI SRS-205-3: INCIDENTS OF CORRUPTION

There were no confirmed incidents of corruption in financial year 2022/23.

GRI SRS-419-1: NON-COMPLIANCE WITH LAWS AND REGULATIONS

No violations of any magnitude were identified in the reporting year 2022/23.

APPENDIX

DISCLOSURES ACCORDING TO ARTICLE 8 OF THE EU TAXONOMY REGULATION

Sales revenues

k. EUR	Substantial contribution criteria		DNSH criteria ('Does Not Significantly Harm')							Taxonomy-aligned proportion of Turnover, 2022/23 (18) [%]	Taxonomy-aligned proportion of Turnover, 2022/23 (19) [%]	Category (enabling activity) (20)	Category (transitional activity) (21)					
	Climate change mitigation (5) [%]	Climate change adaptation (6) [%]	Water & marine resources (7) [%]	Circular economy (8) [%]	Pollution (9) [%]	Biodiversity & ecosystems (10) [%]	Climate change mitigation (11)	Climate change adaptation (12)	Water & marine resources (13)					Circular economy (14)	Pollution (15)	Biodiversity & ecosystems (16)		
	Proportion of Turnover (4) [%]	Absolute Turnover (3) [k EUR]																
Economic activities																		
A. TAXONOMY-ELIGIBLE ACTIVITIES																		
A.1. Environmentally sustainable activities (Taxonomy-aligned)																		
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)																		
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																		
8.1 Data processing, hosting and related activities																		
	8,1	63.738	13,10%															
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)																		
		63.738	13,10%															
Total (A.1 + A.2)																		
		63.738	13,10%															
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																		
Turnover of Taxonomy-non-eligible activities (B)																		
		424.214	86,90%															
Total (A + B)																		
		487.952	100,00%															

Operating expenses (OpEx)

k EUR	Substantial contribution criteria		DNSH criteria (Does Not Significantly Harm)							Taxonomy-aligned proportion of OpEx, 2022/23 (18)	Taxonomy-aligned proportion of OpEx, 2022/23 (19)	Category (enabling activity or) (20)	Category (transitional activity) (21)	
	Climate change mitigation (5) [%]	Climate change adaptation (6) [%]	Water & marine resources (7) [%]	Circular economy (8) [%]	Pollution (9) [%]	Biodiversity & ecosystems (10) [%]	Climate change mitigation (11)	Climate change adaptation (12)	Water & marine resources (13)					Circular economy (14)
	Proportion of OpEx (4) [%]													
	Absolute OpEx (3) [k EUR]													
	Codes (5)													
Economic activities														
A. TAXONOMY-ELIGIBLE ACTIVITIES														
A.1. Environmentally sustainable activities (Taxonomy-aligned)														
	OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)	-	-	-	-	-	-	-	-	-	-	-	-	-
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)														
	8.1 Data processing, hosting and related activities	8.1	2,643	59,00%										
	6.5 Transport by motorbikes, passenger cars and light commercial vehicles	6.5	448	10,00%										
	7.7 Acquisition and ownership of buildings	7.7	55	1,20%										
	OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		3,146	70,20%										
	Total (A.1 + A.2)		3,146	70,20%										
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES														
	OpEx of Taxonomy-non-eligible activities (B)		1,332	29,80%										
	Total (A + B)		4,478	100,00%										

Capital expenditure (CapEx)

k EUR	Substantial contribution criteria		DNSH criteria ('Does Not Significantly Harm')								Taxonomy-aligned proportion of CapEx, 2022/23 (18)	Taxonomy-aligned proportion of CapEx, 2022/23 (19)	Category (enabling activity) (20)	Category (transitional activity) (21)					
	Climate change mitigation (5) [%]	Climate change adaptation (6) [%]	Water & marine resources (7) [%]	Circular economy (8) [%]	Pollution (9) [%]	Biodiversity & ecosystems (10) [%]	Climate change mitigation (11)	Climate change adaptation (12)	Water & marine resources (13)	Circular economy (14)					Pollution (15)	Biodiversity & ecosystems (16)	Minimum safeguards (17)		
	Proportion of CapEx (4) [%]	Absolute CapEx (3) [k EUR]	Codes (5)																
Economic activities																			
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)																			
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
8.1	12,188	49,10%																	
6.5	6,136	24,70%																	
7.7	4,428	17,80%																	
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)																			
	22,752	91,60%																	
Total (A.1 + A.2)																			
	22,752	91,60%																	
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
CapEx of Taxonomy-non-eligible activities (B)																			
	2,078	8,40%																	
Total (A + B)																			
	24,830	100,00%																	

MASTHEAD

DISCLAIMER

This Report contains forecasts, estimates and expectations that involve risks and uncertainties. Actual results and developments may differ considerably from our expectations and assumptions. Such deviations may be the result of changes in the general economic situation and competitive environment, especially in our core business areas and markets, or amendments to laws. The company is under no obligation to update the statements in this Report.

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