All for One

2023 /24

Sustainability Report
Sustainability through Collaboration

Key Figures
2023/24

📊 General   👥 Diversity   🌐 Environment

Sales in EUR millions	**Employees** on 30.09.2024	**Employee retention** in %
511.4	**2,810**	**90.9**
2022/23: 488	30.09.2023: 2,858	2022/23: 89.9

Health index in %	**Share of women** in %	**Share of women in management** in %
96.6	**37.4**	**21.5**
2022/23: 96.3	2022/23: 36.2	2022/23: 19.9

Share of women in technical jobs in %	**Employees in training** on 30.09.2024	**All for One Diversity Index** to the base value 100
29.9	**97**	**87.6**
2022/23: 27.9	30.09.2023: 133	2022/23: 85.8

Energy consumption in MWh	**GHG emissions Scope 1 and 2** in t CO_2e	**GHG emissions total** in t CO_2e
20,417	**5,595**	**8,369**
2022/23: 21,216*	2022/23: 6,032*	2022/23: 8,667*

*Adjusted

About us

turning technology into business success

The Group unites strategic and management consulting, process consulting, industry insight and technology expertise in combination with IT consulting and services under one roof. With market leading business software solutions based on SAP, Microsoft and IBM together with almost 3,000 experts, All for One Group SE orchestrates all aspects of competitive strength: strategy, business model, customer & employee experience, new work, big data & analytics, but also IoT, artificial intelligence or cybersecurity & compliance and intelligent ERP as the digital core. The leading consulting and IT group supports more than 3,000 clients from Germany, Austria, Poland and Switzerland in their business transformation.

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Sustainability
through Collaboration

»Success comes from change and collaboration – within the company and with our customers and partners. Our journey takes us across borders, driven by the conviction that joint efforts create the foundation for a sustainable future.«

Michael Zitz
CEO

Stefan Land
CFO

In the past financial year, All for One Group continued to strengthen its position as a leading international IT, consulting and services provider for SAP solutions. We have made significant progress with our new group-wide integrated matrix organisation. This new form of collaboration increases our agility. We can develop more innovative solutions and offer our customers end-to-end, integrated solutions. In international teams, we work together to develop responses to different market needs and global opportunities – in the spirit of »sustainability through collaboration«, enabling us to create value with sustainable success.

Sustainability is an integral part of our customer business. While we have worked on developing sustainable solutions over the past few years, we are now actively implementing them with our customers. For us, sustainability is more than just a promise – it is an integral part of our portfolio and is brought to life every day in our interactions with customers.

We have also set a new course for our internal structures. As part of the upcoming requirements of the Corporate Sustainability Reporting Directive (CSRD), sustainability will be further embedded in our reporting structures in order to enhance our processes and better achieve our goals.

Sustainability means thinking outside the box and working together to create responsible solutions.

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Michael Zitz
CEO

In this report we present our Sustainability Stories – initiatives and projects that illustrate our progress in sustainability. The involvement of all employees in all countries is crucial to the success of our sustainability transformation.

We look forward to the year ahead with confidence and to broadening and deepening sustainability through collaboration.

Yours,
Michael Zitz   Stefan Land
CEO   CFO

About this Report

All for One Group SE has prepared and published its sustainability report for financial year 2023/24 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 2023/24 also includes the EU taxonomy disclosures according to Taxonomy Regulation 2020/852.

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 2024.

Our sustainability report was published on 16 December 2024, together with the annual financial statements and the consolidated financial statements for financial year 2023/24, to coincide with the financial statements press conference. Our sustainability report is available for public inspection on both our website at https://www.all-for-one.com/csr_e and on the DNK website at https://www.deutscher-nachhaltigkeitskodex.de/en.

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 report was prepared in accordance with the requirements of the **German Sustainability Code (GNC).** We report our greenhouse gas emissions in accordance with the provisions of the Greenhouse Gas Protocol.

EU taxonomy
Since the 2021/22 reporting year, our non-financial statement has also included information on the EU taxonomy in accordance with the requirements of the European Commission and Council. In this report, we have taken into account the extension of the legal requirements and, for the first time, we have also reviewed the extent to which All for One Group's business activities make a significant contribution to the four additional environmental objectives in accordance with Delegated Regulation (EU) 2023/2486.

»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 03. 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 2023/24 of All for One Group SE commenced on 1 October 2023 and ended on 30 September 2024. The corresponding prior-year period therefore ran from 1 October 2022 to 30 September 2023. Our sustainability report relates to these aforementioned reporting periods. In the financial year just ended, All for One Group generated sales of EUR 511.4 million (prior year: EUR 488.0 million). As of 30 September 2024, 2,810 (30 Sep 2023: 2,858) 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-appropriate language
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), as well as a study by the SZ Institute, 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 »upper« midmarket. In particular, these are companies with annual revenues between EUR 100 million and EUR 10 billion that, despite their size, have an »SME« corporate culture in terms of both their organisational structure and their processes. These companies are particularly keen to ensure that their service provider takes their individual needs and requirements into account. The focus is increasingly on companies with an annual turnover of EUR 500 million or more.

The All for One Group has many years of experience and specific industry and process expertise to provide its customers with the best possible advice on digitalisation. The Group's **industry focus** will therefore be further strengthened in the future. The focus is particularly on companies in series production (e.g. component manufacturing, automotive supply industry), project-orientated industries such as mechanical and plant engineering, the life sciences industry, the consumer goods sector and the service and retail sectors. The Group is also active in many other industries, for example with comprehensive specialised solutions whose applications differ from one industry to another (LOB segment).

The All for One Group is primarily active in the German-speaking countries (DACH) and Poland, and as such, IT market developments in the DACH region have a significant external impact on the company's success. The changing world of work and the increasing demand for digitalisation solutions have fundamentally changed the way All for One Group and its customers work. The Group's expertise in IT consulting, which is increasingly delivered remotely, enables it to deliver its services flexibly and across borders. As a result, employees from the Regional Delivery Centres in Turkey, Poland and Egypt are increasingly involved in projects. At the same time, the expansion of the global service organisation is being accelerated to ensure comprehensive and cost-effective support for international customers through the integration of global IT infrastructures, such as cloud services from hyperscalers. This creates the ideal conditions for supporting high-end SMEs on their digital transformation journey with customised, forward-looking IT solutions. In 2006, All for One Group co-founded the global partner network United VARs to provide **global on-site support** for international projects (mostly for international customers). Together with United VARs, i.e. with partners in more than 100 countries and more than 10,000 experts, All for One Group offers its customers worldwide SAP services and support.

Service portfolio aligned to all-inclusive customer support
As an international 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. At the heart of the **service and solution portfolio** is the CORE business surrounding SAP S/4HANA, a highly developed business software as the foundation and »Digital Core« of any business software landscape. Industry solutions for SAP S/4HANA, based on a self-developed business process library (»Scope Items«), can be quickly and easily tested and activated by the customer and contain pre-configured business processes and business scenarios for the target industries. In order to provide regular customers with targeted and comprehensive support, the offering also includes support, the management of customers' extensive application landscapes (»Application Services«) and the operation of IT systems (»Managed Services«) in the private or public cloud, as well as the integration of SAP with Microsoft. This is done from our own computer centres (co-location), but increasingly via hyperscalers.

The **service portfolio** has been significantly expanded over the last few years during the transformation phases and now includes a wide range of IT services for »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 »Cybersecurity & 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 an intelligent 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. At the same time, the All for One Group uses its special expertise to combine SAP and Microsoft, enabling seamless integration of business processes across these platforms. This creates the basis for efficient collaboration, improved data integration, high security standards and greater transparency within companies.

Strategy

How do we want to contribute to sustainable development? What sustainability targets are we setting ourselves andhow do we want to make sure we reach them?

01

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«. 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.

Over the course of two years, we worked on implementing our strategic goals as part of our strategic initiative »sustainability@allforone«. 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 worked on the sustainability transformation at All for One Group, with particular focus on customer business. The initiative has now been rolled out in regular operations and sustainability has been anchored in the portfolio of our various business segments.

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. Details on this can be found in the following sections of this report. In doing so, we created an important foundation on which to further develop our sustainability performance. To ensure that the analysis is up to date and to prepare for our first report in accordance with the requirements of the Corporate Sustainability Reporting Directive (CSRD), we will carry out a new materiality assessment in the 2024/25 financial year. On this basis, we will further specify the focus areas and expand them to include elementary goals.

All sustainability activities at All for One Group continue to be aligned to the United Nations' »Sustainable Development Goals«. In 2022, we also signed the »Diversity Charter«, which provides important guidance in terms of diversity and equal opportunities. Our efforts regarding environmental compatibility are aligned to »Greenhouse Gas Protocol« guidelines. In order to place an even greater focus on both social and environmental sustainability, we have set ourselves short and medium-term targets in both areas as part of our sustainable financing programme for 2023. In doing so, we also want to strengthen the link between the financial and sustainability perspectives.

02
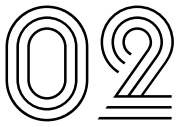
Strategy //
Materiality

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 our approach can be found in our past 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 2023/24.

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.
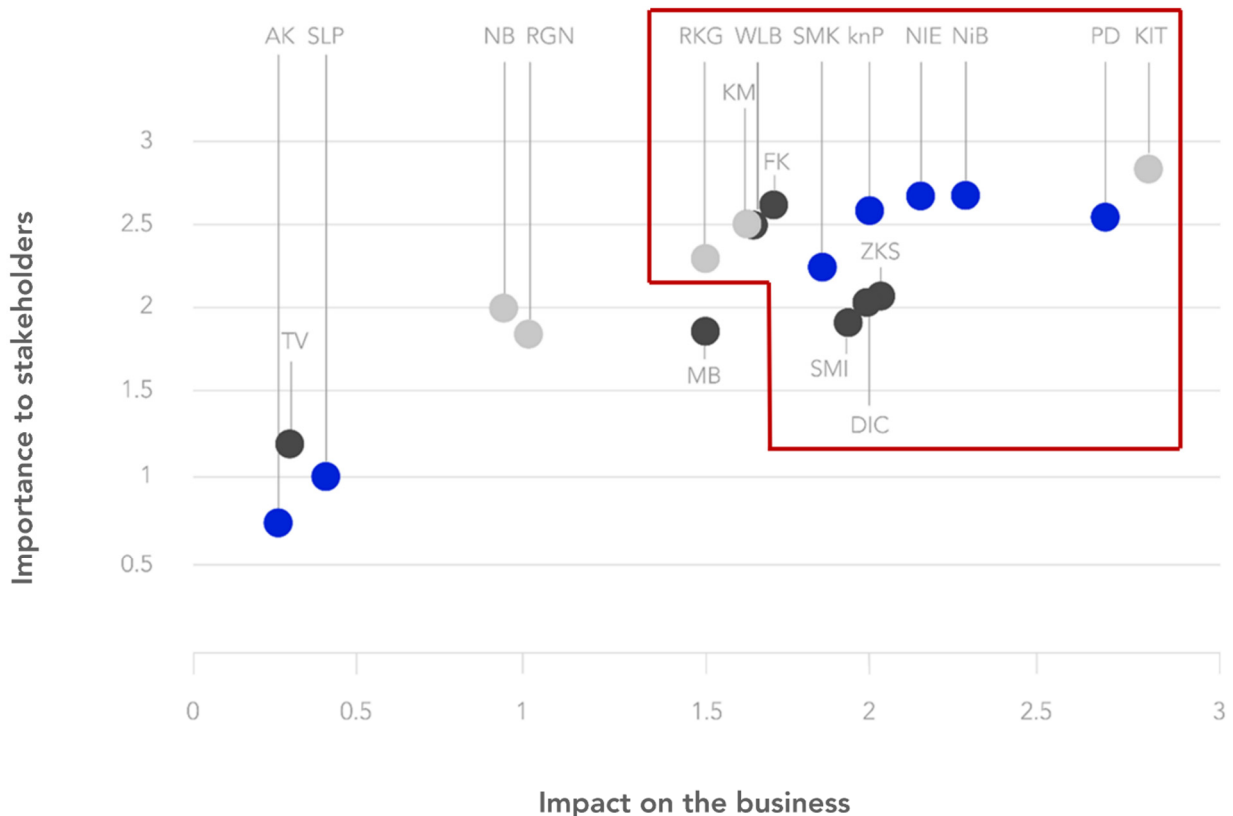
Internal Environmental Sustainability
- KIT: Climate-friendly operation of IT infrastructure
- KM: Climate-friendly mobility
- RKG: Careful use of resources with regard to buildings

- 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).

Until the end of 2023, employees from different parts of the All for One Group worked together to integrate sustainability aspects into existing solutions or to develop new offerings as part of the »sustainability@allforone« strategic initiative. This initiative has now been integrated into regular operations and sustainability solutions are part of the All for One Group's standard offering. In particular, SAP and Microsoft solutions have been added to our portfolio for some time. Our management consulting subsidiary, for example, has expanded its portfolio to include offerings that support sustainability reporting or the strategic embedding of sustainability.We consider the social and environmental risks in 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 with clear targets for reducing emissions and corresponding measures in the area of climate-friendly IT infrastructure and mobility. 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«. The corresponding measures to achieve the targets are usually focused on individual dimensions of the index. In some cases, however, there is overlap, for example between promoting young talent and making retirement more flexible. Details are provided in chapters 14 to 16 of this report. Accordingly, we see a good chance of making further significant progress with regard to our internal social sustainability in the near future. We therefore categorise the risks in this area as medium.

Changes in materiality under CSRD and ESRS
In the 2024/25 financial year, we will update our materiality assessment taking full account of the specifications of double materiality under the »European Sustainability Reporting Standards« (ESRS). 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.

03
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. As a result, we have set ourselves goals that are ambitious and ground breaking, but 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).

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. The base year figures have been successfully audited. In the 2024/25 financial year, the achievement of targets as at 30 September 2024 will be audited. We will report on the results on our website.

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 target as part of sustainable financing has a significant impact on our strategy for more climate-friendly mobility. The emissions of our vehicle fleet also fall within the context of three target dates – 30 September 2024, 30 September 2026 and 30 September 2028 – with corresponding emission reduction targets.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 87.6 (standardised) as of 30 September 2024 (30 Sep 2023: 85.8), 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. In line with this target path, we increased the index score in the 2023/24 reporting year, partly due to progress in the area of women's advancement. Illustrative examples can be found in chapter 15 of this report.

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

For us, sustainability and our role as an exampler 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 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.

Goal: Strategic advancement

As discussed in section 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. With the regulatory changes at German and EU level, we are under particular pressure to optimise the implementation of our strategy to meet all requirements. 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.

04

Strategy //
Depth of the value chain

As a services company, our value creation tends to be quite shallow. The upstream supply chain for our core business generally only comprises one stage and is largely limited to intangible goods. Only for our operating resources, whereby IT hardware and the vehicles in our company fleet are of the upmost importance, do we have to consider a more extensive value chain. 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. Indirect services 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 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 comply with applicable laws and regulations and 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. Direct suppliers are also encouraged to pass on these expectations to their own business partners.

Identifying and assessing the potential and actual adverse impacts of its operations and those of its direct suppliers on people and the environment is a core component of All for One Group's due diligence. Potential social and environmental issues are assessed in a multi-stage process as part of the risk management process. This starts with an abstract analysis of industry and country-specific risks, paying particular attention to vulnerable groups. If an increased risk propensity is identified, the next step is to assess and prioritise specific human rights and environmental risks. This analysis is updated annually and whenever there are significant changes in the company's profile or business activities, involving experts or other stakeholders as appropriate. If there are actual indications of a possible breach of due diligence obligations by an indirect supplier, All for One Group extends its risk analysis to that indirect supplier. In principle, human rights and environmental risks are monitored using an external analysis system.

In order to ensure appropriate response options in the event of human rights and environmental due diligence violations, All for One Group ensures that sufficient transparency is created in advance with regard to its own business activities, the nature and structure of the supply chain and the resulting human rights and environmental risks. If there is a reasonable suspicion or concrete evidence of a breach of due diligence in the All for One Group's business or with a direct supplier, this will be investigated carefully and rigorously. In the event of a breach of human rights or environmental due diligence, suppliers are expected to assist in clarifying the facts and to cooperate fully within a reasonable timeframe. Depending on the severity of the violation, All for One Group reserves the right to take appropriate action with respect to its direct suppliers. This may range from a request for immediate remedial action to legal action and, as a last resort, consideration of suspension or termination of the business relationship. Where there is actual evidence of a potential breach of due diligence by indirect suppliers, All for One Group will also consider options to stop or minimise the breach. Further details can be found in chapter 17 of this report.

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.

Sustainability Stories

Strengthening Sustainability: All for One Poland sets Strategy in Motion

Last year, All for One Poland proactively decided to drive forward the topic of sustainability in a targeted manner by reviewing the Group's existing ESG practices and identifying new areas for action.

A cross-divisional ESG team was established, which developed measures, initiated training courses and organized a webinar to discuss ESG topics.

Looking ahead, All for One Poland plans to reduce its carbon footprint with an emissions reduction plan. Sustainability is increasingly becoming an integral part of the company's corporate strategy.

Employee support for the initiative is reflected in campaigns such as the "Wings for Life" charity run and the "Sport zONE" challenge.

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.

05
Process management //
Responsibility

The management board has overall responsibility for sustainability at All for One Group. The sustainability team is assigned to the »Corporate Treasury & Investor Relations« department. Accordingly, the operational responsibility for the subject area lies with the »Senior Director Corporate Treasury & Investor Relations«. 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.

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 the reduction of mobility-related greenhouse gas emissions 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. The HR department and the managing directors of all subsidiaries are responsible for compliance with employee law standards and the structuring of other social sustainability issues. Further social aspects – such as preventing violations of the law – are the responsibility of Legal & Compliance.

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. For example, one of our subsidiaries piloted an online platform to raise awareness and motivate employees on sustainability issues. Based on the success of the pilot, a Group-wide roll-out is planned for the coming financial year.

06
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. These serve as the basis for our sustainability transformation and guide the actions of our employees in our day to day business. These include guidelines such as our Code of Conduct and our 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. We describe our stance and expectations with regard to respect for human rights in detail in our policy statement. 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. The majority of our 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. Our central learning management system »ONE Academy« enables a standardised Group-wide procedure for the allocation, approval and implementation of all further training 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.

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 to raise awareness and strengthen employee engagement. The training is mandatory for all employees throughout the Group and is also part of our onboarding programme for new starters.

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.

07

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 have significantly expanded our metrics system over the years 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 data collection. Work on optimising the systems continued in the 2023/24 reporting year in order to achieve the highest possible data quality across the Group.

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. Uniform processes, clear responsibilities and careful controls nevertheless ensure the highest possible data quality.

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. We need some of these key figures primarily to calculate and manage our greenhouse gas emissions. We need some of these key figures primarily to calculate and manage our greenhouse gas emissions. For details, please refer to section 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.

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

The majority of indicators and targets relating to sustainability in the customer business are used at the level of subsidiaries, divisions and specialist teams. These metrics are very detailed and focus on sales revenues generated by sustainability solutions or numbers of acquired customers. 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.

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.

08
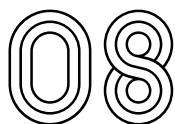
Process management //
Incentive schemes

The new remuneration policy at All for One Group has already been applicable to Co-CEO Michael Zitz since 2021, and to the other two management board members, Lars Landwehrkamp (Co-CEO and spokesman) and Stefan Land (CFO) since 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. At the start of the 2024/25 financial year, an amendment to the management board employment contracts will come into force that defines such an LTI sustainability target. This is based directly on the targets set as part of the financing with ESG-Link (see section 3), meaning that there is a link to both environmental and social sustainability aspects. Target achievement is monitored by the supervisory board.

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. To make sustainability more tangible for our employees, we are intro-

ducing a Group-wide platform in financial year 2024/25 that combines our goals with a gamification approach.

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. This remuneration policy has been applied to all members of the management board since 2023. It is made up of 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). The LTI is linked to the All for One Group's sustainability goals. Details of the environmental and social relevance of the remuneration policy can be found in section 8 of this report above.

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. Depending on the availability of data, we use the average instead of the median of the total annual remuneration of all employees **(personnel expense incl. social security contributions, savings plans, etc.)** in one country. 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 expenses, social security contributions, savings plans, etc. (approx. 15-30%))

	Ratio in %	Average in EUR	Ratio in %	Average in EUR
	10/2023 – 09/2024	10/2023 – 09/2024	10/2022 – 09/2023	10/2022 – 09/2023
Germany	9.2	106,153	8.8	104,009
Poland	5.4	51,946	6.2	44,606
Austria	3.0	97,852	2.8	95,739
Switzerland	1.3	215,189	1.5	193,473
Benelux	1.5	98,474	2.9	87,530

Relative to All for One Group (Group), the annual total compensation of the highest-paid individual was 10.6 times greater than the average annual total compensation (EUR 92.332) **(personnel expense, social security contributions, savings plans, etc.)** of all other Group employees (2022/23: ratio 10.1; average EUR 90,413).

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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. For a number of years we have been using the Integrity Next supplier platform to interact with our suppliers.

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 other conferences or web sessions. We have been aware of the interest of this stakeholder group in the sustainability transformation of All for One Group for some time now. 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 section 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 are always open to these suggestions and have expanded our portfolio to include many offerings from our partners such as SAP and Microsoft. These range from tools to promote the circular economy to end-

to-end solutions for sustainability performance management. We have also developed our own offerings to support the strategic integration of sustainability and sustainability reporting.

Following the introduction of the Supply Chain Duty of Care Act, both our customers and our suppliers are grappling with how to comply with the new requirements and standards. This new legislation has significantly increased the dialogue within our supply chain. The All for One Group policy statement on respect for human rights and the environment can be found on our website.

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.

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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 inno-

vations that bring added value. In doing so, we enhance the ability of our customers to compete in a digital world«. In this way, all employees can actively contribute to the realisation of our corporate vision »The number one for turning technology into business success«. 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, predominantly industrial customer base, greater sustainability is closely linked to intelligent and continuously optimised production processes. To achieve this, our Factory Kit, 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 sections 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 a Group-wide portfolio development process to minimise risks when developing new business models or entering new markets. We regularly conduct environmental and portfolio analysis, examining the ecosystem trends that have the greatest impact on the future of our customers and our portfolio development. The aim is to generate long-term efficiency gains, which means that sustainability is always taken into account.

In the Corporate Function area, our Strategy & Portfolio Management and Industry Management teams ensure standardised, transparent and efficient processes for the incremental and iterative improvement of our solution 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 examplers, we want to support our customers on their journey to becoming intelligent, sustainable companies. We are 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 ideas and suggested innovations, which are then reviewed in a multi-step process from »Ideation«, »Discovery«, »Validation« to »Execution« and potentially implemented.

Some of the ideas submitted in financial year 2023/24 were directly related to promoting sustainability in the All for One Group and 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

The All for One Group does not have any significant financial assets and therefore does not perform any selective audits.

Strategy, Reporting, Implementation: Allfoye Supports Sustainability Transformation

Allfoye Managementberatung GmbH, a subsidiary of the All for One Group, supports companies in their sustainable transformation by offering strategic advice, support with reporting, the implementation of ESG criteria and the optimization of processes. *"What has developed over 100 years in financial reporting must now be learned at lightning speed. Our success factors here are pragmatic and company-specific solutions"*, explains Anja Failer, Director at Allfoye.

Sustainability projects typically begin with the definition of goals and effort, responsibilities and a clear plan of action. The next step is a materiality analysis, the comparison of existing data and the development of tailored solutions to systematically map the data collection. Customers are often faced with the challenge of new, extensive data collection.

There is an increasing demand for processes and technical solutions to overcome challenges such as CSRD reporting and the EU taxonomy. Allfoye combines process and system expertise with the specific requirements of sustainability reporting.

Environmental Matters

We take specific action to reduce our resource cosumption and pay particular attention to our greenhouse gas emissions.

011
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, is duly separated and disposed of properly through local disposal companies. Particularly in the case of our electrical equipment, we place great emphasis on promoting recycling and reuse, actively contributing to the circular economy. 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 computer 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

in MWh	10/2023 – 09/2024	10/2022 – 09/2023
Total electricity consumption	**6,057**	**6,004**
of which computer centres	5,121	5,228
of which buildings [1]	612	619
of which e-cars/hybrid [2]	324	157

1) Prior-year figure adjusted by minus 116 MWh (improved data)

2) Prior-year figure adjusted by minus 18 MWh angepasst (correction)

In financial year 2023/24, we were able to reduce All for One Group's electricity consumption in the office buildings and computer centres. The efficiency measures taken to achieve this include downsizing and optimising office space. Details of our computer centre efficiency concept can be found in chapter 12. The increase in consumption by electric vehicles is due to the increasing electrification of our company fleet, reflecting our efforts to combine flexible mobility with sustainability.

Office electricity consumption

in kWh	10/2023 – 09/2024	10/2022 – 09/2023[1]
Office electricity consumption	**611,576**	**619,116**
Consumption per sm [2]	20.39	19.28
Consumption per employee [3]	215.95	219.70

1) Prior-year figure adjusted by minus 115,504 kWh (improved data)

2) Office space (average): 29,994 (2022/23: 32,114)

3) Headcount (average) 2,832 (2022/23: 2,818)

Heating
At present, the All for One Group offices are heated with natural gas, crude oil, district heat and heat pumps. Compared to financial year 2022/23, we were able to reduce energy consumption by increasing efficiency. One key measure was the reduction of our total office space.

Heating energy consumption

	10/2023 – 09/2024	10/2022 – 09/2023[1]
Total energy consumption (in MWh)	**1,329**	**1,547**
Energy consumption per sqm (in kWh) [2]	44.32	48.16

1) Prior-year figure adjusted by minus 506 MWh (improved data)

2) Office space (average): 29,994 (2022/23: 32,114)

Fuel

Petrol and diesel are used for our company car fleet to the extent described below:

Fleet fuel consumption

in litres	10/2023 – 09/2024	10/2022 – 09/2023
Total fuel consumption	**1,350,408**	**1,405,017**
Diesel	904,138	1,054,589
Petrol	446,270	350,428
Fuel consumption per vehicle [1]	**1,625**	**1,503**

Fuel consumption includes both business and private trips.

1) Number of vehicles with combustion engines (average) 2023/24: 831 (2022/23: 935)

Thanks to the increasing electrification of our vehicle fleet, we have succeeded in reducing overall fuel consumption compared to last year. However, petrol consumption has increased due to the large number of hybrid vehicles. The ratio of fuel consumption to the total number of internal combustion vehicles also reflects the increased presence of employees at office locations and customer sites.

Water

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

Water consumption

in cbm	10/2023 – 09/2024	10/2022 – 09/2023[1]
Total water consumption	**5,201**	**5,101**
Water consumption per employee [2]	1.84	1.81

1) Prior-year figures adjusted by minus 388 cbm (improved data)

2) Headcount (average) 2,832 (2022/23: 2,818)

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. We always strive to ensure efficient utilisation of our premises. In financial year 2023/24 we were able to reduce our office space. A discussion of our efforts to reduce office space can be found in section 12.

Space usage

in sqm	10/2023 – 09/2024	10/2022 – 09/2023
Total space usage	**28,646**	**31,342**
Space usage per employee [1]	10.1	11.1

1) Headcount (average) 2,832 (2022/23: 2,818)

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

in sheets	10/2023 – 09/2024	10/2022 – 09/2023
Total paper consumption	**248,972**	**306,215**
Paper consumption per employee [1]	88	109

The figures relate to the use of copy paper.

1) Headcount (average) 2,832 (2022/23: 2,818)

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.

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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 2023/24. For overall management purposes, we have decided to set ourselves ambitious targets regarding the reduction of our greenhouse gas emissions. Accordingly, we 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. We were even able to exceed this target. 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 enable hybrid working. We also want to expand the use of renewable energy sources at all All for One Group office locations. As of 30 September 2024, 54% of our office space was powered by electricity generated entirely from renewable sources (30 Sep 2023: 50%). 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. One of the most important planned measures is the concept of a of a mobility budget. This could 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.

At our headquarters in Filderstadt, we more than doubled the number of charging points for electric vehicles in the 2023/24 reporting year. We are also examining further options for integrating electric driving even better into All for One's mobility offering. We also plan to further develop our public transport programmes. The objectives and actions are to be specified in new car policy, which will be published in financial year 2024/25. 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 already being powered exclusively 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. These include, in particular, the overarching, trend-setting objectives such as the obligations under our sustainable financing programme. 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.

As we collect and continuously monitor numerous key figures on resource consumption and GHG emissions, we can see whether our measures are working or whether countermeasures need to be taken. Basically we are, however, still in the nursery stage of our sustainable development and would like to give our resource management activities 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 want to counteract 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. We want to continuously strengthen this multiplier role 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

in MWh	10/2023 – 09/2024	10/2022 – 09/2023
Fuel consumption	**14,360**	**15,212**
of which vehicles [1]	13,031	13,665
of which heating [2]	1,329	1,547
Electricity consumption [3]	**6,057**	**6,004**
of which from renewable energy sources	2,510	2,060
Total energy consumption	**20,417**	**21,216**

1) Prior-year figures adjusted by minus 506 MWh (improved data)

2) Prior-year figures adjusted by minus 133 MWh (improved data)

3) Prior-year figures adjusted by plus 113 MWh (improved data)

The proportion of renewable electricity consumption has increased compared to the previous year, as we were able to switch our second German comuter centre to green electricity at the end of the financial year 2023/24. Further explanations of the changes compared to the previous financial year can be found in section 11.

GRI SRS-302-4: Reduction in energy consumption

In the fleet area, we were able to reduce fuel consumption by reducing the total number of vehicles and increasing the proportion of electric vehicles in 2023/24. At the same time, electricity consumption in this area increased accordingly. However, we have also reduced electricity consumption through efficiency measures in our offices and computer centres.

GRI SRS-302-4: Reduction of energy consumption

in MWh	10/2023 – 09/2024	10/2022 – 09/2023	Comparison
Fuel consumption	**14,360**	**15,212**	**-852**
of which vehicles	13,031	13,665	-634
of which heating	1,329	1,547	-218
Electricity consumption	**6,057**	**6,004**	**53**
of which from renewable energy sources	2,510	2,060	450
Total energy consumption	**20,417**	**21,216**	**-799**

GRI SRS-303-3: Water withdrawal

Compared to the previous year, water consumption has increased as more employees are back in the office on a regular basis due to the reduced use of home offices and the increased use of sanitary facilities and kitchens.

GRI SRS-303-3 Water withdrawal

in cbm	10/2023 – 09/2024	10/2022 – 09/2023[1]
Total water consumption	**5,201**	**5,101**
Water consumption per employee [2]	1.84	1.81

1) Prior-year figures adjusted by minus 388 cbm (improved data)

2) Headcount (average) 2,832 (2022/23: 2,818)

GRI SRS-306-3: 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. When it comes to our electrical equipment, we are committed to recycling and reuse, actively contributing to the circular economy. This aspect was not classified as material for the Group in the materiality assessment.

Sustainable IT infrastructure: energy-efficient data centers as a driver for climate protection and resource conservation

All for One's co-location data centers are a central component of our digital infrastructure and an important pillar of our sustainability strategy. With innovative technologies, efficient processes and strong partnerships, we are setting standards for environmentally friendly IT solutions.

Advanced temperature regulation is a key factor in energy-efficient operation. Thanks to modern systems, temperatures can be optimally adapted to operating requirements, reducing energy consumption for cooling and extending the service life of hardware. During operation, attention is paid to the highest possible efficiency with regard to the use of computing and storage capacities. By using hardware for as long as possible, we can reduce waste, conserve valuable resources and make a direct contribution to the circular economy through recycling and reuse.

In this financial year, we were also able to switch our second data center to green electricity, meaning that all our German data centers are now powered by 100% renewable energy. The resulting savings in greenhouse gas emissions are a significant step forward in protecting the climate.

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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. Accordingly, we have calculated the total greenhouse gas emissions of All for One Group as follows:

Total greenhouse emissions

in t CO_2e	10/2023 – 09/2024	10/2022 – 09/2023
Total greenhouse emissions [1]	8,369	8,667

1) Prior-year figures adjusted by minus 4,172 t CO_2e (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 are largely derived by analysing the biggest drivers of our resource consumption, as discussed in section 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 2023, we signed a financing agreement with ESG-Link, in which we also committed to sustainability at the financial level. The development of interest rates is linked to the reduction of our Scope 1 and 2 emissions as a key target. The first review date is 30 September 2024 and we will publish the results on our Homepage.

Action plan for ambitious targets

The mid-term reduction targets necessitate a comprehensive plan of actions to keep All for One Group on the corresponding reduction path. The activities 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. 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.

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. We have not yet defined any specific plans of action aimed at reducing emissions in this area. In general, we want to focus more products that are manufacture with the lowest-possible emissions. 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.

GRI SRS-305-1: Direct (Scope 1) GHG emissions

GRI SRS-305-1: Direct GHG emissions (Scope 1)

in t CO2e	10/2023 – 09/2024	10/2022 – 09/2023
Heating energy [1]	197	243
Mobile fuel consumption	4,024	4,219
Total Scope 1	**4,221**	**4,462**

1) Prior-year figures adjusted by minus 88 t CO_2e (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. Where these were not available, we used publicly available data. Most of this data comes from sources provided by the respective federal environmental agencies. 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 emission factors from the Gemis database.

Scope 1 emissions fell slightly over the course of the 2023/24 reporting year. This is due to the electrification of our vehicle fleet and the reduction of our office space. For details, please refer to section 11.

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. Where these were not available, we used data from the respective federal environmental agencies or other publicly accessible sources.

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

in t CO2e	10/2023 – 09/2024	10/2022 – 09/2023
Electricity (offices) [1]	144	143
Purchased heating energy (offices) [2]	97	96
Electricity (co-location computer centres)	1,123	1,321
Electricity (electric vehicles) [3]	10	11
Total Scope 2	**1,374**	**1,571**

1) Prior-year figures adjusted by minus 79 t CO_2e (improved data)

2) Prior-year figures adjusted by minus 15 t CO_2e (improved data)

3) Prior-year figures adjusted by minus 4 t CO_2e (correction)

GRI SRS-305-2: Indirect energy-related GHG emissions (Scope 2) (location-based)

in t CO2e	10/2023 – 09/2024	10/2022 – 09/2023
Electricity (offices) [1]	278	282
Purchased heating energy (offices) [2]	97	96
Electricity (co-location computer centres) [3]	2,459	2,543
Electricity (electric vehicles) [4]	138	67
Total Scope 2	**2,972**	**2,988**

1) Prior-year figures adjusted by minus 64 t CO_2e (improved data)

2) Prior-year figures adjusted by minus 15 t CO_2e (improved data)

3) Prior-year figures adjusted by minus 254 t CO_2e (improved data)

4) Prior-year figures adjusted by minus 6 t CO_2e (correction)

The measures to increase efficiency in the office buildings described in Chapter 12 enabled us to achieve a slight reduction in Scope 2 emissions. The switch to electricity from renewable energy sources at our second German computer centre had an even more significant effect. Emissions from electric vehicles in the company fleet have been reduced despite a significant increase in electricity consumption, as we have increased the proportion of vehicles that are charged exclusively with green electricity.

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

A large proportion of the GHG emissions caused by our business activities are attributable to other indirect GHG emissions and are allocated to Scope 3 in accordance with the GHG Protocol. Following a materiality analysis, we currently report emissions in the categories of »purchased goods and services«, »capital goods«, »business travel« and »employee commuting«. In preparation for the CSRD requirements, we plan to reassess materiality and revise our Scope 3 approach in the next financial year.

One change we have already implemented is the exclusion of category 8, »Leased property, plant and equipment«, as the emissions we report there are only optional under the GHG Protocol. The emission factors used are based on information provided by manufacturers or service providers, or are taken from publicly available databases. For business travel, we use the emissions report from our travel booking tool software provider. An internal survey within the All for One Group provided us with information on the commuting behaviour of our employees.

To calculate the emissions caused by the purchase of 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 GHG emissions (Scope 3)

in t CO2e	10/2023 – 09/2024	10/2022 – 09/2023
Scope 3, Category 1: Purchased goods and services [1]	230	196
Scope 3, Category 2: Capital goods	182	372
Scope 3, Category 6: Business travel [2]	1,394	1,279
Scope 3, Category 7: Employee commuting	968	787
Total Scope 3	**2,774**	**2,634**

1) Prior-year figures adjusted by plus 181 t CO₂e (improved data)

2) Prior-year figures adjusted by minus 3,886 t CO₂e (improved data)

Other indirect greenhouse gas emissions increased compared to the previous year. This is particularly evident in the mobility-related categories, due to the increased presence of employees at customer sites and in offices. The significant reduction in capital goods was reduced by an increased shift from purchasing to leasing. This approach aims to conserve resources and use them more efficiently.

GRI SRS-305-5: Reduction of GHG emissions

The changes in greenhouse gas emissions for the 2023/24 financial year compared to the previous year are shown in the table below, broken down by scope. The methodology used to determine the data is explained in detail in section 13 of this report.

The reduction in emissions is directly attributable to initiatives to increase efficiency and reduce emissions, such as the electrification of the vehicle fleet and the conversion of the second computer centre to green electricity.

GRI SRS-305-5: Reduction of GHG emissions

in t CO₂e	10/2023 – 09/2024	10/2022 – 09/2023	Comparison
GHG emissions (Scope 1)	4,221	4,462	-241
GHG emissions (Scope 2)	1,374	1,571	-197

Focus on Sustainable Mobility: All for One Uses Innovative Travel Platform

All for One uses the solution from Munich-based scale-up Lanes & Planes to organize business trips more efficiently and clearly. The platform simplifies the entire process – from booking to billing – and integrates billing documents directly into the SAP system. In addition, the solution supports conscious travel decisions by comparing means of travel such as train and plane and offers regular evaluations of the greenhouse gas emissions generated.

All for One thus saves time, reduces costs, integrates sustainable travel into the booking process and makes it much easier for employees to manage their travel. In the future, Lanes & Planes is planning additional filter options to select particularly environmentally friendly hotels and rental cars. In this way, we can make an important contribution to environmental and climate protection while maintaining the flexibility of our employees.

EU-Taxonomy

In accordance with Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council on the establishment of a framework to facilitate sustainable investment and amending Regulation (EU) 2019/2088 and the related delegated acts (EU Taxonomy), our disclosures on how and to what extent our current business activities are linked to economic activities that are classified as environmentally sustainable under the aforementioned Regulation form part of our Sustainability Report. Here we report on environmentally sustainable revenues, capital expenditure (CapEx) and operating expenditure (OpEx). For the 2023/24 financial year, in addition to the environmental objectives of climate protection and adaptation to climate change, we are including other environmental objectives in accordance with Regulation (EU) 2023/2486 for the first time.

The assessment of taxonomy eligibility and alignment, and the corresponding determination of the required metrics, is based on a detailed analysis of our business activities and the relevant technical assessment criteria and requirements of the above-mentioned regulations.

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. As part of the assessment process, all business activities across the Group are

analysed and those that can be assigned to the activities described in the EU taxonomy are identified first. This includes core business activities such as parts of our managed cloud services provided from co-location computer centres that we use in conjunction with computer centres of major public cloud service providers. These can be classified under »8.1 Data processing, hosting and related activities« of Annex 1 of Delegated Regulation (EU) 2021/2139. Another core activity is the rental of IT hardware, which is provided by one of our subsidiaries and corresponds to the description of »5.5 Product as a service and other circular and result-oriented service models« of Annex 2 of Delegated Regulation (EU) 2023/2486. In addition, we were able to map some secondary activities to activity descriptions in the EU taxonomy and classify them accordingly as taxonomy-eligible. These are »6.5 Transport of motorcycles, passenger cars and commercial vehicles« and »7.7 Acquisition of real estate« of Delegated Regulation (EU) 2021/2139.

The data have been prepared in accordance with International Financial Reporting Standards (IFRS, in particular IFRS 16) and, for the purposes of this statement, have been taken directly from the consolidated statement of profit and loss for the financial year 2023/24. Income and expenses are allocated to the relevant activities and assessed for materiality. The accounting policies and the components of our income and expenses are disclosed in the notes to the consolidated financial statements under section E.1.

All for One Group, EU taxonomy metrics

in EUR millions	10/2023 – 09/2024	in %	10/2022 – 09/2023	in %
Sales	**511.4**	**100**	**488.0**	**100**
of which eligible	78.0	15.2	63.7	13.1
OpEx	**5.6**	**100**	**4.5**	**100**
of which eligible	4.2	75.6	3.1	70.2
CapEx	**20.4**	**100**	**24.8**	**100**
of which eligible	17.6	86.5	22.8	91.6

Notes on sales revenues
Of the total cloud services and support revenue, the managed cloud services described above can be allocated to activity 8.1 in accordance with EU 2021/2139. Other cloud revenues not associated with this activity do not qualify as taxonomy eligible. The technical assessment criteria for activity 8.1. under Delegated Regulation (EU) 2021/2139 were not met in the year under review. This classification is based on information provided by the operators of our co-location computer centres and public cloud service providers. Revenue from the rental of IT hardware can be fully allocated to the description of

activity 5.5 in accordance with EU 2023/2486. The taxonomy alignment check has not been performed for the 2023/24 reporting year in accordance with EU Standard 2023/2486.

Notes on operating expenses (»OpEx«)
In accordance with EU Taxonomy, 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. However, 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 are not recognised as operating costs under the EU taxonomy. We have therefore excluded these items from our disclosure. As we have not conducted any research and development in the narrower sense to date, this does not include such operating expenses. We analyse the development of our operating expenses in detail in the two sections »Overall assessment of business performance« and »3.3 Results of operations of the Group« in the combined management report.

Those operating expenses that we have allocated to our business activity 8.1 classified as taxonomy-eligible in accordance with EU 2021/2139 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). In line with our comments on our revenue in relation to activity 8.1, we are unable to recognise operating expenses in accordance with the taxonomy. Item 6.5 under EU 2021/2139 includes expenses for the maintenance and repair of motor vehicles. Again, based on the information provided by the vehicle manufacturers or lessors, we are not able to provide taxonomy-aligned information. We report maintenance and repair expenses for buildings under item 7.7 in accordance with EU 2021/2139. We have not been able to determine a taxonomy-aligned share for this activity.

Notes on capital expenditure (»CapEx«)

In line with the requirements of EU Taxonomy, 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 2023/24, F.15 and F.16). To determine our eligible CapEx, we analysed those assets and processes that are associated with economic activity 8.1 according to EU 2021/2139. This analysis revealed that the expenditure mainly relates to technology investments in our cloud infrastructure. Additional taxonomy-eligible capital expenditure arises partly from purchases, but mainly from IFRS 16 leasing arrangements under point 6.5 in accordance with EU 2021/2139. Furthermore, we report investments from the conclusion or extension of IFRS 16-relevant lease agreements under point 7.7 in accordance with EU 2021/2139 as taxonomy-eligible capital expenditure. Analogous to our comments on sales revenue and OpEx, we are unable to report a taxonomy-aligned share of CapEx in relation to 8.1., 6.5. and 7.7.

Society

We have long been supporters of social sustainability and equal opportunities.
We are also committed to respecting human rights due diligence obligations.

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Society //
Employment rights

German standards as the basis for international practice
»Our dealings within the Group are characterised by cohesion, trust and appreciation. This is the basis for our success« is anchored in the All for One Group's value guideline. 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. This is also stated in our policy statement on respect for human rights and the environment 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. In 2024, we also re-established the employee survey tool. With the support of an external service provider, we can annually review employee satisfaction and jointly identify potential for further development.

This approach also forms the basis for designing our sustainability management. When we performed our first materiality assessment back in 2021, we already welcomed the views of our employees as key stakeholders. Employees from various areas of the Group also work on implementing our sustainability concept in projects or initiatives to promote sustainability, such as our annual participation in the German Diversity Day of the Diversity Charter. 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. Our mandatory Group-wide sustainability training programme ensures that our employees are able to acquire the necessary skills.

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 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.

The performance metrics for the Group and the parent company All for One Group SE developed as follows:

Development of performance metrics

in %	Target 2023/24	Actual 10/2023 – 09/2024	Actual 10/2022 – 09/2023	Delta in % points	Target 2024/25
Group					
Employee retention	89.0 – 90.0	90.9	89.9	1.0	89 – 90
Health index	96.5 – 97.0	96.6	96.3	0.3	96.5 – 97.0
All for One Group SE					
Employee retention	91.0 – 92.0	91.5	92.8	-1.3	91 – 92
Health index	96.5 – 97.0	96.0	96.0	0	96 – 97

For an explanation of the development of the key figures in the 2023/24 reporting year, please refer to our Annual Report.

In addition to these long-established performance metrics, we have also been using other metrics for several years to manage employee 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 section 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«. In

addition, we are always aware of the impact of our business activities on employees throughout our value chain and monitor these labour and human rights risks as part of our Group-wide risk management system.

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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)). 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 have signed the Diversity Charter.

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 2023/24 the proportion of women working at All for One Group was 37.4% (2022/23: 36.2%) – well above the European industry average of 22% (see McKinsey (2023)). 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 the majority of activities in hybrid work. And it goes without saying that we pay commensurate salaries regardless of gender.

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 the sales area with marked technical focus as technical professions. The changes are shown in the table below. 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. The membership and secondment of three female managers to the International Women into Leadership (IWIL) programme is a particular milestone. Accordingly, we have made the proportion of women in management positions one of our two key performance indicators for our ESG Link financing (see section 3). Looking ahead to 2028, we have defined specific targets for the proportion of women in management. We consider all managers with disciplinary responsibility across the Group. We have achieved our target for the 2023/24 reporting year of increasing the proportion of women by 1.5%. The next date for reviewing target achievement is 30 September 2026.

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 in %	30.09. 2024	30.09. 2023
Total proportion of women	37.4	36.2
Proportion of women in management	21.5	19.9
Proportion of women in technical professions (MINT)	29.9	27.9

Diversity at All for One Group SE

Proportion of women in %	Actual 30.09. 2024	Target 2023/24	Com-parison	Actual 30.09. 2023
Supervisory board	17	17	achieved	17
Management board	0	20	not achieved	0
Second-level management	30	10	exceeded	29
Third-level management	34	20	exceeded	21

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 (57%) are between 30 and 50 (30 Sep 2023: 55%). The over-50s are the second-largest age group (24%) (30 Sep 2023: 23%), while the under-30s constitute the smallest group (19%) (30. Sep 2023: 21%). 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% (30 Sep 2023: 1.7%). 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 confirmed 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 mentoring programme to support young people at the start of their careers.

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. women@allforone helps women to become more visible within the Group and offers them a

space to network and develop. 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. From 2025, we will introduce a Group-wide job grading system that defines gender-neutral salary bands in line with our career model. This will allow us to establish consistent rules for all career levels and roles and, in the medium term, eliminate the last remaining inequalities. In addition, each salary review will be supported by comprehensive advice from the People & Culture team, based on objective criteria, to ensure that remuneration remains fair and transparent. 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 our compensation report).

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 2,810 employees as of 30 September 2024 (30 Sep 2023: 2,858), 585, or 20.8% (30 Sep 2023: 502 employees, 17.6%) 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 increasing internationalisation places additional demands on our processes and collaboration models. We are therefore continuously working on organisational development and focusing on process streamlining and digitalisation. 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.

Diversity as Strength: Women in Key Positions at All for One

The active promotion of women is a central component of All for One's vision for a sustainable and inclusive corporate culture. We are committed to respect, equal opportunities and diversity - values that not only strengthen the success of our company, but also contribute to a fairer and more equal working environment. We are proud of what we have achieved so far and are committed to supporting even more women in all areas of our company and integrating them into leadership roles.

Farah Zaytoun, 28, is a manager and has been working as a Professional SAP Consultant and Team Lead at All for One Egypt since March 2020. She is married and has a two-year-old son.

In our company in Egypt, women play a decisive role in our sustainable growth strategy. Many women are actively involved in key areas such as management or project management and are engaged in strategic decision-making. In this way, women make a significant contribution to our success.

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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 order to meet the training needs of as many of our employees as possible, we closely monitor the use of our ONE Academy learning platform.

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

Upskilling

in h	10/2023 – 09/2024	10/2022 – 09/2023
Total upskilling hours	**60,506**	**66,983**
of which ONE Academy	36,177	40,050
of which language courses	2,164	2,396
of which other e-learning	22,165	24,537
Upskilling hours per employee [1]	21.4	23.8

1) Headcount (average) 2,832 (2022/23: 2,818)

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. In addition, mandatory performance management training has been developed in 2024 to support all managers in their responsibilities. 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. 16 participants were selected for the launch in the first quarter of the 2024/25 financial year. In order to increase diversity, a 25% quota of non-German talent and a female quota of almost 50% were achieved in the selection process.

Tackling demographic change
Demographic change is immediately visible in our age structure. At present, 4.9% of our work force is over 60 (30 Sep 2023: 5.5%) and 20 employees (30 Sep 2023: 15) 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 employ-ees 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 support-ing and accompanying students writing their final bachelor's or master's theses. In financial year 2023/24, the number of our young professionals developed as follows:

Number of young professionals

	Total	Men	Women	Men in %	Women in %
As of 30.09.2024					
Total in training	**97**	**64**	**33**	**66**	**34**
of which apprentices	34	25	9	74	26
of which dual students	12	9	3	75	25
of which interns	11	8	3	73	27
of which trainees	11	3	8	27	73
of which students	26	17	9	65	35
of which students taking bachelor's/master's degrees/diplomas	3	2	1	67	33
As of 30.09.2023					
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 interns	20	16	4	80	20
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

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 the current reporting year 2023/24 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. 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 and deaths

	10/2023 – 09/2024	10/2022 – 09/2023
Work-related injuries	0	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 2023/24.

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

	10/2023 – 09/2024	10/2022 – 09/2023
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

	10/2023 – 09/2024	10/2022 – 09/2023
Total training hours	60,506	66,983

Our system does not currently allow us to differentiate training hours by gender.

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

	10/2023 – 09/2024	10/2022 – 09/2023
Total members	6	6
Women (in %)	17	17
Men (in %)	83	83
Younger than 30 (in %)	0	0
Between 50 and 50 years old (in %)	33	33
Older than 50 (in %)	67	67
Quota of people with diabilities (in %)	0	0

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

GRI SRS-405-1 b: Diversity in the workforce

	10/2023 – 09/2024	10/2022 – 09/2023
Total [1] headcount	2,810	2,858
Women (in %)	37	36
Men (in %)	63	64
Younger than 30 (in %)	19	21
Between 50 and 50 years old (in %)	57	56
Older than 50 (in %)	24	23
Quota of people with severe diabilities (in %)	1.7	1.7

1) Headcount at the end of each reporting year

GRI SRS-406-1: Incidents of discrimination

In financial year 2023/24, no incidents of proven discrimination were reported (2022/23: zero cases reported and resolved).

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Society //
Human rights

The All for One Group recognises its corporate responsibility and is committed to respecting human rights and environmental due diligence obligations in its own operations and supply chain. In implementing our due diligence obligations, we are guided by internationally recognised reference tools. These include the principles of the Organisation for Economic Co-operation and Development (OECD), the United Nations Guiding Principles on Business and Human Rights (UNGP) and the core labour standards of the International Labour Organisation (ILO). The All for One Group is also committed to the Universal Declaration of Human Rights and the Charter of Fundamental Rights of the European Union. The All for One Group is also guided by the United Nations' Standards of Business Conduct to Combat Discrimination against LGBTI (Lesbian, Gay, Bi-Sexual, Transgender, Inter-Sexual)

People and is a signatory of the Diversity Charter for Diversity in the Workplace. To strengthen the position of women in the company, the All for One Group follows the United Nations Women's Empowerment Principles.

Commitment to human rights firmly anchored, exemplified and monitored in the Code of Conduct

The All for One Group Code of Conduct has been approved by the management board and is an integral part of the Group's compliance management system. In addition to general principles of conduct, it also contains guidelines on behaviour towards business partners and third parties and on the promotion of social progress, health, occupational safety and sustainability within the All for One Group.

We aim to ensure that all employees are familiar with and abide by our Code of Conduct. 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. This is why it is part of our regular mandatory compliance training programmes. 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. We also expect our suppliers to comply with the Code of Conduct.

We also aim to comply with all current human rights legislation and to anticipate future legislation. The LkSG has been particularly relevant in this respect for a number of years. We were able to implement the requirements at an early stage with an interdisciplinary project team, published a policy statement on our human rights strategy and prepared our annual human rights report for the Federal Office of Economics and Export Control (BAFA report). Previously, our reporting was based on the National Action Plan on Business and Human Rights (NAP). However, this statement has been replaced by the documents described above.

Identifying and mitigating human rights risks as part of risk management

As part of our human rights strategy, the implementation of our human rights and environmental due diligence obligations is regularly reviewed and continuously developed, depending on changing contextual conditions, the type of business activity and the size and structure of the company. To this end, due diligence processes have been embedded as an integral part of the All for One Group's organisation and supply chain. Accordingly, human rights and environmental issues have been systematically integrated into the All for One Group's risk and supplier management system. In a multi-stage process,

we first analyse industry and country-specific risks, paying particular attention to vulnerable groups. This is supported by an external risk analysis and supplier assessment platform. The next step is to assess and prioritise specific human rights and environmental risks for those areas or direct suppliers of the All for One Group where the abstract risk assessment identifies an elevated risk disposition. The identified risks are assessed and prioritised based on their likelihood of occurrence and the severity, magnitude and irreversibility of their potential impact on those affected. Risk criticism from third parties and incidents reported through the complaints procedure are also taken into account where appropriate.

The analysis of human rights and environmental risks in All for One Group's own operations and those of its direct suppliers is updated annually and whenever there is a material change in the company's profile or business activities. If there are actual indications of a possible breach of due diligence obligations by an indirect supplier, All for One Group extends its risk analysis to that indirect supplier.

In particular, All for One Group employees and the employees of its suppliers have been identified as potentially affected by the risks. Preventive and remedial measures to reduce residual risks, as well as controls to verify the effectiveness of the measures taken, are defined with the affected groups in mind. The Group-wide Code of Conduct forms the core of the All for One Group's preventive measures.

If human rights violations were to occur and become known in our direct or indirect environment, we could face significant reputational damage. From an outside-in perspective, we cannot rule out the possibility that customers may exclude us from tenders for new projects or even withdraw from existing contracts. Our high level of employee loyalty and our ability to recruit new employees, as well as our good business relationships with key suppliers, could also be significantly impaired. In addition, there would be a fundamental risk to our reputation as a reliable and ethical company, which could also influence investors' decisions. In all of these cases, the achievement of our non-financial objectives and our results of operations, assets and financial position would be at risk. However, due to the measures we have taken, we consider these risks to be low.

Respect for human rights along the value chain
Queries, suggestions and concerns regarding possible human rights violations are addressed immediately. In addition to reporting directly to the managers, our »Integrity Line« reporting system acts as a central complaints mechanism.This is available for anonymous tip-offs not only to employees but also to third parties, such as sup-

pliers. Specific suspicious activity reports will be investigated confidentially by the Compliance Department. All for One Group will ensure that no individual or group of individuals within its business will suffer any detriment as a result of a report made in good faith. All for One Group also endeavours, within its sphere of influence, to ensure that the employees of its business partners are not disadvantaged as a result of a report made in good faith. The systematic handling of complaints and the knowledge gained from them is an essential part of the continuous improvement process in the implementation of All for One Group's due diligence obligations.

In order to ensure appropriate response options in the event of human rights and environmental due diligence violations, All for One Group ensures that sufficient transparency is created in advance with regard to its own business activities, the nature and structure of the supply chain and the resulting human rights and environmental risks. If there is a reasonable suspicion or concrete evidence of due diligence violations in the All for One Group's business or with a direct supplier, this is investigated carefully and consistently. The responsible business activities are organised in such a way that human rights and environmental standards are complied with or, if necessary, prevented. In addition, the possibility of prompt remediation and appropriate compensation for the violation by the responsible parties is examined.

If All for One Group employees are involved in human rights violations, this behaviour will be addressed and sanctions will be considered if necessary. If a direct supplier is found to have violated human rights or environmental due diligence obligations, All for One Group expects the supplier to assist in clarifying the facts and to cooperate fully within a reasonable timeframe. All for One Group reserves the right to take appropriate action. This may range from a request for immediate remedial action to legal action and, as a last resort, consideration of suspension or termination of the business relationship. Where there are factual indications of a possible breach of due diligence by indirect suppliers, All for One Group will also consider options to end or minimise the breach.

The head of our compliance organisation - the Chief Compliance Officer - reports regularly to the management board on compliance with laws and standards, our Code of Conduct and any breaches of the Code. Special incidents are also reported to the management board outside regular communication, depending on their urgency. This ensures that the management board is always informed and involved in an appropriate manner.

Fulfilling human rights and environmental due diligence obligations includes regularly reviewing the effectiveness and timeliness of actions taken. For this reason, the All for

One Group conducts annual and ad hoc effectiveness reviews. The purpose of these reviews is to determine how effective the measures taken are in preventing or mitigating adverse impacts on human rights and the environment. In addition, employee surveys are conducted on an ad-hoc basis.

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.

GRI SRS-412-3: Investment agreements subject to human rights screenings

All for One Group did not enter into any investment agreements in the 2023/24 year under review.

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. However, employee surveys are conducted on an ad hoc basis. In addition, the effectiveness of training and development is monitored through comprehension questions during training on human rights and environmental issues. If a violation of due diligence obligations has occurred or is imminent in the All for One Group's own operations, the business activities causing the violation are organised in such a way as to comply with human rights and environmental standards or, if necessary, to prevent them. In addition, options for prompt remediation and appropriate compensation of the violation by the responsible parties will be considered. Any behaviour by All for One Group employees that is incompatible with human rights and environmental protection will be counteracted and, if necessary, sanctions will be considered.

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

Risk analysis software is used to screen all new suppliers for human rights risks. Only the smallest suppliers are excluded based on a materiality analysis.

GRI SRS-414-2: Social impacts in the supply chain

Suppliers from whom All for One buys a significant volume are first screened for industry and country risks using external risk analysis software. If an elevated risk is identified, the next step is to assess and prioritise specific human rights risks based on their likelihood of occurrence and the severity, magnitude and irreversibility of their potential impact on those affected. No significant negative social impacts were identified in the reporting year 2023/24.

018

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 management approach continues to focus on the individual development of our employees, allowing us to respond flexibly to current needs. To further enhance its effectiveness, a review of this approach is planned for next year, with a view to setting quantifiable targets where appropriate.

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 cybersecurity among young people. We also give the youngsters the opportunity to work as interns or to learn a profession at All for One Group.

Since the beginning of 2022, we have been cooperating with Anpfiff 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 the 2023/24 reporting year to include participation in the »Anpfiff 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 »Anpfiff ins Leben« beyond the boundaries of the Rhine-Neckar metropolitan region. In addition to the sporting component, the focus is on education, fundraising and sponsorship.

In our IT-dominated work environment, digital work and digital play are moving ever closer together. This is pre-

cisely 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
We have been working with AfB gGmbH, Ettlingen, for more than ten years. This non-profit organisation refurbishes used IT equipment and returns it to the market or recycles the products. Nearly 50% of AfB's employees are people with disabilities. We are pleased to be able to contribute to integration in Germany through this cooperation.

#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. In the 2023/24 reporting year, for example, we supported employees in areas affected by severe flooding. 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.

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 look for appropriate certifications and other guarantees of non-profit status when selecting partners and funding projects. 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.

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

in EUR millions	10/2023 – 09/2024	10/2022 – 09/2023
Revenues	511.4	488.0
Operating costs	-227.3	-214.5
Personnel expenses	-233.9	-237.7
Income tax payments	-8.4	-4.0
Payments to providers of capital	-10.1	-9.9
Community investments	0.0	0.0
Economic value retained	**31.7**	**21.9**

019

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.

020

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. Our full compliance training programme is available through our Group-wide e-learning platform, ONE Academy, and is regularly reviewed to ensure it is up to date. We are currently reviewing what, if any, performance indicators can be introduced in this area. For other aspects of compliance, there are also key

performance indicators, which are also reported to the management and supervisory boards. However, it is difficult to introduce specific performance indicators because many aspects depend on external factors, such as regulatory requirements, and cannot be directly influenced. As a result, no clearly quantified targets have yet been developed for »conduct in compliance with laws and regulations«'.

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% to 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. There are no specific cases of corruption or substantiated suspicions abroad. In Egypt, however, there is an increased risk compared to other sites of our company due to the typically high proportion of cash transactions in the country and the corruption risks identified in the Corruption Perception Index. As a result, we pay particular attention to our Egyptian operations during audits.

GRI SRS-205-3: Incidents of corruption

There were no confirmed incidents of corruption in financial year 2023/24.

GRI SRS-419-1: Non-compliance with laws and regulations

No violations of any magnitude were identified in the reporting year 2023/24.

Appendix

Disclosures according to article 8 of the EU Taxonomy Regulation

Sales Revenues

Financial year 2023/24	Code (a) (2)	Turnover (3) [KEUR]	Proportion of Turnover, year 2023/24 (4) %	Substantial Contribution Criteria — Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	DNSH — Climate Change Mitigation (11)	Climate Change Adaption (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) turnover, year 2022/23 (18) %	Category enabling activity (19) E	Category transitional activity (20) T
				Y; N; EL/EL (b) N/EL (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0%		
Of which Enabling		0	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0%	E	
Of which Transitional		0	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0%		T
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (g)				EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)										
8.1 Data processing, hosting and related activities	CCM 8.1	69,998	13.7%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								13.1%		
5.5 Product-as-a-service and other circular use- and result-oriented service models	CE 5.5	7,590	1.5%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								0.0%		
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		77,588	15.2%	0.0%	15.2%	0.0%	0.0%	0.0%	0.0%								13.1%		
A. Turnover of Taxonomy eligible activities (A.1+A.2)		77,588	15.2%	0.0%	15.2%	0.0%	0.0%	0.0%	0.0%								13.1%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of Taxonomy-non-eligible activites		433,818	84.8%																
TOTAL		**511,406**	**100%**																

Operating Expenses (OpEx)

Economic activites (1)	Code (a) (2)	OpEx (3) [KEUR]	Proportion of OpEx, year 2023/24 (4) %	Substantial Contribution Criteria						DSNH criteria ('Does Not Significantly Harm') (h)						Minimum Safeguards (17) Y/N	Proportion of Taxonomy aligned (A.1) or eligible (A.2) OpEx, year 2022/23 (18) %	Category enabling activity (19) E	Category transitional activity (20) T
				Climate Change Mitigation (5) Y; N; N/EL (b) (c)	Climate Change Adaptation (6) Y; N; N/EL (b) (c)	Water (7) Y; N; N/EL (b) (c)	Pollution (8) Y; N; N/EL (b) (c)	Circular Economy (9) Y; N; N/EL (b) (c)	Biodiversity (10) Y; N; N/EL (b) (c)	Climate Change Mitigation (11) Y/N	Climate Change Adaption (12) Y/N	Water (13) Y/N	Pollution (14) Y/N	Circular Economy (15) Y/N	Biodiversity (16) Y/N				
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0.0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%		
Of which Enabling		0	0.0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	E	
Of which Transitional		0	0.0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%		T
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (g)				EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)										
6.5 Transport by motorbikes, passenger cars and light commercial vehicles	CM6.5	1,154	20.6%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								10.0%		
7.7 Acquisition and ownership of buildings	CM7.7	104	1.9%	N/EL	EL	N/EL	N/EL	N/EL	N/EL								1.2%		
8.1 Data processing, hosting and related activities	CM8.1	2,969	53.1%	N/EL	EL	N/EL	N/EL	N/EL	N/EL								59.0%		
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		4,227	75.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%								70.2%		
A. OpEx of Taxonomy-eligible activities (A.1+A.2)		4,227	75.6%	0.0%	75.6%	0.0%	0.0%	0.0%	0.0%								70.2%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
OpEx of Taxonomy-non-eligible activites		1,368	24.5%																
TOTAL		**5,595**	**100%**																

Capital Expenditure (CapEx)

Financial year 2023/24		2023/24		Substantial Contribution Criteria						DSNH criteria (Does Not Significantly Harm[h])									
Economic activites (1)	Code (a) (2)	CapEx (3)	Proportion of CapEx, year 2023/24 (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaption (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2) CapEx, year 2022/23 (18)	Category enabling activity (19)	Category transitional activity (20)
		[KEUR]	%	Y; N; N/EL(b)(c)(f)	Y; N; N/EL(b)(c)	Y; N; N/EL(b)(c)	Y; N; N/EL(b)(c)	Y; N; N/EL(b)(c)	Y; N; N/EL(b)(c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%		
Of which Enabling		0	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	E	
Of which Transitional		0	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%		T
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (g)				EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)										
6.5 Transport by motorbikes, passenger cars and light commercial vehicles	CM 6.5	4,215	20.7%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								24.7%		
7.7 Acquisition and ownership of buildings	CM 7.7	7,235	35.6%	N/EL	EL	N/EL	N/EL	N/EL	N/EL								17.8%	E	
8.1 Data processing, hosting and related activities	CM 8.1	6,146	30.2%	N/EL	EL	N/EL	N/EL	N/EL	N/EL								49.1%		T
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		17,596	86.5%	0.0%	86.5%	0.0%	0.0%	0.0%	0.0%								91.6%		
A. CapEx of Taxonomy eligible activities (A.1+A.2)		17,596	86.5%	0.0%	86.5%	0.0%	0.0%	0.0%	0.0%								91.6%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
CapEx of Taxonomy-non-eligible activites		2,741	13.5%																
TOTAL		**20,337**	**100%**																

Imprint

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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