All for One
2024
/25
Sustainability Report

Key Figures 2024/25

General | Diversity | Environment

Sales
in EUR millions
503.7
2023/24: 511.4

Employees
on 30.09.2025
2,653
2023/24: 2,810

Employee retention
in %
90.4
2023/24: 90.9

Health index
in %
96.8
2023/24: 96.6

Share of women
in %
38.3
2023/24: 37.4

Share of women in management
in %
23.6
2023/24: 21.5

Share of women in technical jobs
in %
32.8
2023/24: 29.9

All for One Diversity Index
to the base value 100
91.4
2023/24: 87.6

Energy consumption
in MWh
19.253
2023/24: 21,058*

Energy consumption renewable energies
in MWh
5,441
2023/24: 3,191*

GHG emissions Scope 1 and 2
in t CO_2e
4,558
2023/24: 5,617*

GHG emissions total
in t CO_2e
8,080
2023/24: 9,141*

*Adjusted

About us

turning technology into business success

All for One is an international IT, consulting, and service provider with a strong focus on SAP solutions. With a clear commitment to transforming technology into tangible business success, the industry-specialised company supports and assists its more than 4,000 midmarket customers in Germany, Austria, Poland and Switzerland in their sustainable business transformation and their journey to the cloud. At the heart of its portfolio is SAP S/4HANA, serving as the digital core for company-wide and industry-specific processes. All for One is the leading SAP partner in Central and Eastern Europe in both the transformation to SAP S/4HANA using the innovative CONVERSION/4 programme and the SAP cloud business.

Taking Responsibility Shaping Change

Stefan Land
CFO

Michael Zitz
CEO

Dear sir or madam,
Dear friends of the All for One Group,

In our current Sustainability Report – our eighth in a row – we provide comprehensive insights into our environmental commitment, our responsibility toward employees and society, and our continued progress in integrating sustainability into our organisation. For us, sustainable thinking and action are not mere buzzwords, they are integral to our strategic mindset and operational practice. At the same time, sustainability is also an essential part of our reputation: only when we act credibly ourselves can we meaningfully advise and support our customers in this respect.

In the 2024/25 reporting year, we continued to advance the implementation of our sustainability strategy. This is reflected, among other things, in the conversion of our reporting standard. For the first time, we have voluntarily aligned ourselves with the requirements of the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS). This means that the ESRS now fully replace our previous reporting framework, yet the CSR-RUG, which applies in Germany, remains legally authoritative.

We see alignment with the new reporting requirements as an opportunity in two respects. On the one hand, it enables us to review the effectiveness of our existing sustainability management and identify potential improvements, both in terms of content and organisation. On the other hand, it allows us to actively shape societal and economic change and position our company well for the future.

In the past financial year, we reduced our Scope 1 and Scope 2 GHG emissions by 25% compared to the 2022/23 baseline to 4,558 t CO_2e, and increased the proportion of women in leadership positions from 21.5% to 23.6%.

In the first half of 2025, we introduced the Sustayn app across the company to inspire employees to engage with sustainability topics in a playful way and to strengthen internal sustainability communication. The app focuses on sustainability knowledge, health, team spirit, and social engagement. Points collected by employees could be converted into donations supporting social and sustainable projects.

> Our results demonstrate that we are taking responsibility – while supporting our customers drive their sustainable transformation forward
>
> **Michael Zitz**
> CEO

We also see ourselves as an enabler of our customers' sustainability performance. Supporting the implementation of the proven sustainability solutions offered by our partners SAP and Microsoft is just as much a part of our portfolio as our own solutions – for example, the Sustainability Performance Management tool »avantum actible« or our strategy consultancy Allfoye. Allfoye provides comprehensive support to companies in developing and implementing sustainable strategies, processes, and reporting systems to firmly anchor sustainability in both strategic and economic terms. Its services include materiality analyses, emissions management, and the integration of sustainable practices into business processes.

We appreciate your continued support as the All for One Group moves further along its sustainability journey.

Michael Zitz
CEO

Stefan Land
CFO

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01

General Information

1.1 Basis for preparation

About the 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« or »the Group«. Disclosures relating solely to the parent company All for One Group SE are marked accordingly (Section 298 (2) sentence 3 HGB).

Basis of presentation

Financial year
The financial year 2024/25 of All for One Group SE commenced on 1 October 2024 and ended on 30 September 2025. The corresponding prior-year period therefore ran from 1 October 2023 to 30 September 2024. Our sustainability report relates to these aforementioned reporting periods. In the financial year just ended, All for One generated sales of EUR 503.7 million (prior year: EUR 511.4 million). As of 30 September 2025, 2,653 (30 Sep 2024: 2,810) people were employed.

Forward-looking statements
his 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 published. 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 this report. Where personal terms are used in the masculine form only, they are representative of all genders.

ESRS 2 BP-1: General basis for preparation of sustainability statements

The present sustainability statement of All for One Group SE is prepared on a consolidated basis. It follows the information relevant for non-financial reporting under Directive (EU) 2022/2464 (Corporate Sustainability Reporting Directive (CSRD)) and the European Sustainability Reporting Standards (ESRS) pursuant to the revised version (EU) 2024/90457 of 09 August 2024, which complements Directive 2013/34/EU. In addition, all reliefs provided by the ESRS »quick-fix« delegated act of 11 July 2025 have been applied. The sustainability statement is not embedded in the management report under ESRS 1.110. Instead, it is published as a standalone report. Accordingly, in line with Section 317 (2) sentence 4 HGB, the statement was not subject to the auditor's substantive examination.

This report also covers the relevant national implementing provisions in the German Commercial Code (HGB). The sustainability statement thus constitutes the consolidated sustainability reporting of the Group and simultaneously fulfills the statutory requirements for the non-financial statement of the parent company in accordance with Sections 289b – 289e and 315b – 315c HGB. All reportable aspects pursuant to Section 289c (2) HGB – environmental matters, employee matters, social matters, respect for human rights, and the prevention of corruption and bribery – are taken into account. The report also includes the disclosures required under the EU Taxonomy Regulation 2020/852 regarding taxonomy-eligible and taxonomy-aligned economic activities. The statements generally apply both to the Group and to the parent company.

The scope of consolidation of the sustainability statement fully corresponds to the scope of consolidation of the consolidated financial statements of All for One Group SE. Accordingly, all subsidiaries that are required to be consolidated in the IFRS consolidated financial statements under the applicable accounting regulations are included.

Currently, there are no subsidiaries that are exempt from annual or consolidated sustainability reporting pursuant to Article 19a (9) or Article 29a (8) of Directive 2013/34/EU. Likewise, there are no grounds for exemption that would permit the exclusion of individual entities under the CSRD.

The sustainability statement therefore fully covers the business activities of All for One Group SE and all entities included in the consolidated financial statements. In addition, it comprises – in accordance with ESRS 1, section 5.1 – all relevant information along the upstream and downstream value chain. This includes both the direct business activities of All for One and the material indirect impacts, risks, and opportunities arising from upstream supplier relationships as well as downstream activities in the customer business.

The detailed description of the value chain and the analysis of its material impacts are explained comprehensively in section SBM-1, to which reference is made here.

In preparing the sustainability statement, All for One Group SE has not omitted any information that could relate to intellectual property, company-specific know-how, or innovations. The option provided in ESRS 1, section 7.7, to withhold certain disclosures on grounds of confidentiality was not used.

All information required to be disclosed has been fully provided when relevant for understanding material sustainability matters.

The supervisory board of All for One Group SE has reviewed this report and approved it for publication at its board meeting on 10 December 2025. This sustainability statement was published simultaneously with the annual and consolidated financial statements for the 2024/25 financial year at the financial results. press conference on 15 December 2025. It is publicly available on the Group website at www.all-for-one.com/csr_e.

ESRS 2 BP-2 – Disclosures in relation to specific circumstances

Estimates, assumptions, and uncertainties in results are explained for the respective metrics. This includes the data sources used, underlying approximations, and the material uncertainties in data collection. For metrics that include information from the upstream or downstream value chain, it is indicated when estimates are based on industry or average data. Changes in calculation methodology or adjustments to prior-year figures – for example, due to the transition to ESRS or identified errors – are also disclosed and explained. This ensures transparency regarding the impact of specific circumstances on the reported data.

Overview of relevant metrics

Metric	Type of estimation or uncertainty	Page
Electricity and heating energy consumption	Missing consumption data are extrapolated based on company-specific data	33
Scope 3 GHG emissions	Conversion factors or estimates applied in calculating indirect greenhouse gas (GHG) emissions across the upstream and downstream value chain may introduce uncertainties in the reported figures	34

As part of its materiality analysis, All for One has identified ESRS S4 – Consumers and End Users – as material. However, in accordance with the »quick-fix« reliefs of the delegated act of 11 July 2025, companies with more than 750 employees make use of the option to defer full reporting in the reporting year. Material aspects include, in particular, data protection and access to high-quality information, as well as responsible marketing practices. The Group already follows established concepts in this regard – including a Group-wide data protection and information security management system, as well as principles for responsible communication with customers – and aims to maintain the highest data protection standards, ensure information quality, and uphold fair marketing practices. The existing processes, systems, and objectives will be further developed and supplemented in the 2026/27 reporting year through comprehensive S4 reporting in accordance with ESRS.

A list of the data points in general and topic-specific standards that arise from other EU legislation can be found in the appendix.

1.2 Governance

ESRS 2 GOV-1: The role of the administrative, management and supervisory bodies

All for One Group SE operates a dual management system with a two-member management board as the management body and a supervisory board as the supervisory body, comprising six members, of which two are employee representatives. Regarding the independence of the supervisory board members, the body aims for a composition based on the recommendations of the German Corporate Governance Code. Accordingly, more than

half of the shareholder representatives on the supervisory board should be independent of the company and its management board. At least one shareholder representative should also be independent of the controlling shareholder as well as of the company and its management board. In practice, all four shareholder representatives meet the independence requirement from the company and its management board, and two shareholder representatives meet the independence requirement from the majority shareholder.

The management board conducts the company's business on its own responsibility and is regularly monitored and advised by the supervisory board. The composition of the bodies takes into account diverse professional backgrounds, industry expertise, and international experience. The diversity and independence requirements comply with the provisions of the German Corporate Governance Code as well as the company-specific competence profile for the supervisory board.

An overview of gender distribution and other diversity criteria can be found in the tables below:

Management board diversity

in %	10/2024 – 09/2025	10/2023 – 09/2024
Total members	**2**	**3**
Women	0	0
Men	100	100
Younger than 30 years	0	0
Between 30 and 50 years	50	33
Older than 50 years	50	67
Quota of people with diabilities	0	0

Supervisory board diversity

in %	10/2024 – 09/2025	10/2023 – 09/2024
Total members	**6**	**6**
Women	17	17
Men	83	83
Younger than 30 years	0	0
Between 30 and 50 years	33	33
Older than 50 years	67	67
Quota of people with diabilities	0	0

The responsibilities and duties of the management board and the supervisory board of All for One Group SE regarding material impacts, risks, and opportunities are clearly defined in the rules of procedure of the boards as well as in the underlying governance principles. The supervisory board monitors the company's strategic direction, including the consideration of environmental and social sustainability aspects and all material impacts, risks, and opportunities – for example, in the areas of climate, supply chains, compliance, data security, and market developments. Its work is based on a competence profile defined by the board, which is aligned with the recommendations of the German Corporate Governance Code and specifies expertise in the areas of corporate governance, accounting, auditing, as well as key sustainability and risk fields. In addition to the required expertise in accounting, auditing, and corporate governance, the board possesses specific knowledge of sustainability topics, regulatory requirements (including CSRD, EU Taxonomy, LkSG, CSDDD), and their relevance for the company's business model, strategy, and risk position.

Particularly deep expertise exists with Paul Neumann and Josef Blazicek, who, due to their many years of leadership experience as well as their roles on supervisory boards and in the financial sector, engage intensively with ESG topics and their financial interrelationships. The employee representatives also contribute substantial expertise in handling sustainability risks, impacts, and regulatory requirements due to their operational roles (including Legal & Integrity, Ecosystem Management). The continuous development and maintenance of the necessary expertise is ensured through defined competence requirements, external training, and close integration with internal reporting systems for sustainability, risk, compliance, and information security. This enables the supervisory board to effectively monitor the setting and implementation of relevant objectives as well as the management of material risks and opportunities.

The management board of All for One Group SE possesses comprehensive professional and strategic competencies to manage material impacts, risks, and opportunities, including sustainability, compliance, and governance. The CFO holds overall responsibility for ESG integration, climate strategy, risk management, and sustainability reporting, while the CEO and other complementary board members contribute their expertise in strategy development, technology, HR, consulting, and market management. This combined base of competencies enables the management board to effectively integrate sustainability topics into corporate governance and ensure the operational implementation of key objectives.

These responsibilities are expressly anchored in the rules of procedure of the management board and the supervisory board, in the supervisory board's skills profile, as well as in the internal policies on risk, compliance and sustainability management. The management board and

the supervisory board monitor the determination and the progress of the targets relating to material impacts, risks and opportunities on the basis of a regular reporting and control process.

The management board sets the targets and is responsible for their implementation, while the supervisory board – in particular through the audit committee – reviews progress on the basis of standardised reports, KPIs and status updates, and requests adjustments where necessary. Sustainability and risk indicators are submitted to the supervisory board at least semi-annually and form the basis for strategic steering.

ESRS 2 GOV-2: Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

The administrative, management and supervisory bodies of All for One are regularly, systematically and appropriately informed about material sustainability matters. The management board receives ongoing reports from the sustainability team and the responsible functional departments, including energy and emissions data, risk assessments, progress toward targets, and regulatory developments. The supervisory board – in particular the audit committee – is informed, depending on the topic, on a quarterly, semi-annual or annual basis about material impacts, risks and opportunities, the status of due diligence obligations, and the effectiveness of the existing concepts, measures and indicators. In the case of relevant events or regulatory changes, ad-hoc interim reporting is provided. The information is primarily prepared and provided by the sustainability team, the Legal Department, the Compliance Department and Risk Management.

In the context of strategic oversight, the supervisory board takes the identified sustainability impacts, risks and opportunities into account, in particular when making decisions on significant transactions, investments and the further development of the business model. Potential goal conflicts – for example between economic efficiency, customer requirements and climate protection – are addressed transparently and incorporated into the decision-making process. The management board uses the information provided for operational steering, for setting and adjusting sustainability targets, and for prioritising measures within the framework of the corporate strategy.

Key sustainability topics addressed by the management board, supervisory board and audit committee during the reporting period include, in particular: progress in ESG-linked financing and the associated Scope 1 and Scope 2 emissions targets, as well as the target to increase the proportion of women in leadership positions. In addition, the bodies are regularly informed about the implementation of data protection and human rights due diligence obligations (including the German Supply Chain Act – LkSG), the effectiveness of the compliance and whistleblowing system, risks arising from regulatory changes such as the CSRD and CSDDD, and sustainability-related aspects in the supply chain, data centre operations and mobility.

ESRS 2 GOV-3: Integration of sustainability-related performance in incentive schemes

The compensation system for the management board is a significant component of All for One's corporate strategy. The chosen remuneration structure is designed to support the company's sustainable and long-term development and is intended to motivate the members of the management board to pursue All for One's strategic objectives effectively and continuously. management board remuneration also serves to align the interests of the management board, employees and shareholders, and is intended to promote the sustainable enhancement of corporate performance. The compensation system includes both non-performance-related (fixed) and performance-related (variable) components. For both short-term (STI) and long-term (LTI) variable remuneration, the possibility of setting individual financial and non-financial target components is provided

Since the 2024/25 financial year, the management board employment contracts have been supplemented to explicitly include an LTI sustainability target. This target is directly linked to the objectives defined within the ESG-linked financing framework of All for One and therefore relates to both environmental and social aspects. Specifically, the remuneration component is measured against the achievement of targets for reducing Scope 1 and Scope 2 GHG emissions and for increasing the proportion of women in leadership positions. In the 2024/25 financial year, based on this framework, 6% of the LTI was paid out in dependence on sustainability-related targets.

The achievement of targets is reviewed by the supervisory board, which evaluates the results as part of the annual determination of remuneration. The basis for this evaluation consists of internal reports and audited sustainability indicators, which are published annually.

There is no variable, performance-related components in the remuneration of the supervisory board itself. Consequently, there is no direct link to sustainability-related targets.

ESRS 2 GOV-4: Statement on due diligence

The key steps of due diligence – including identification, assessment, prioritisation, implementation of measures, and monitoring – are addressed in the topic-specific sections of this statement. The overview table below provides references to the corresponding sections of the text.

Core elements of due diligence	Paragraphs in the sustainability statement	Page
a) Embedding due diligence in governance, strategy and business model	Governance	8 ff.
b) Engaging with affected stakeholders in all key steps of the due diligence	Strategy	12 ff.
	Impacts, risks and opportunities management	23 ff.
	Own workforce: S1-1 Policies related to own workforce	36 ff.
	Own workforce: S1-2 Processes for engaging with own workforce and workers' representatives about impacts	38
	Governance: G1-1 Business conduct policies and corporate culture	45 f.
c) Identifying and assessing adverse impacts	Impacts, risks and opportunities management: ESRS 2 IRO-1	23 ff.
d) Taking actions to address those adverse impacts	E1 Climate change	28
	E3 Water and marine resources	35
	S1 Own workforce	36 ff.
e) Tracking the effectiveness of these efforts and communicating	G1 Governance	45

ESRS 2 GOV-5: Risk management and internal controls over sustainability reporting

All for One has a group-wide risk management and internal control system, which also covers sustainability reporting. The preparation of sustainability data is centrally managed by the Sustainability Team under the responsibility of the Senior Director Corporate Treasury & Investor Relations and is supported decentrally by designated data providers in the respective functional departments. Data collection is software-supported and follows clearly defined roles, responsibilities, and verification steps.

Risk management approach and assessment methodology

The group-wide risk management system is based on the audit standard IDW PS 340 n.F. Sustainability risks are also part of the risk catalogue, which is reviewed quarterly. In addition, these risks, along with supplementary ESG risks, were for the first time fully and systematically assessed in an Inside-out and Outside-in perspective as part of the ESRS-compliant double materiality analysis.

For the outside-in assessment, the methodology follows the company's previous process (severity + likelihood). For inside-out risks (impacts on the environment and society), the same basic logic was used, but extended with ESRS-specific criteria (scale, scope, irremediability). In parallel, the general risk management system was modernised in the 2024/25 financial year, and a probabilistic assessment methodology based on Monte Carlo simulations and Value at Risk was introduced.

Sustainability risks are currently recorded separately by the Sustainability Team. In the coming year, it will be reviewed which of these risks should be integrated into the group-wide risk management system to achieve a fully integrated perspective.

Material risks and mitigation measures

Key risks related to sustainability reporting include, in particular, inaccurate or incomplete data collection, complex Scope 3 dependencies, regulatory requirements (e.g., ESRS, CSRD, LkSG, CSDDD), and reputational risks in the event of misstatements. These risks are addressed, among other measures, through clear responsibilities, standardised templates, internal guidelines, training of data providers, and ongoing coordination between sustainability, functional departments, and risk management.

Internal control mechanisms for sustainability reporting

The internal control system includes, in particular:

- A strict four-eyes principle for data collection, validation, and approval
- Multi-level plausibility checks by functional departments, the Sustainability Team, and system checks in the reporting tool
- Automated consistency and error tests in the accounting and reporting system
- Approval of the final sustainability data by the management board and supervisory board

These controls ensure that external reporting requirements are reliably met and simultaneously serve to minimise risks.

Integration into internal processes and reporting to the bodies

The results of risk and control assessments are incorporated into ongoing planning, management, and reporting processes. The management board is regularly informed about relevant sustainability risks and the status of reporting, the supervisory board addresses, within its oversight function and in particular through the audit committee, the quality of the internal control system, material risks, and the approval of sustainability reporting.

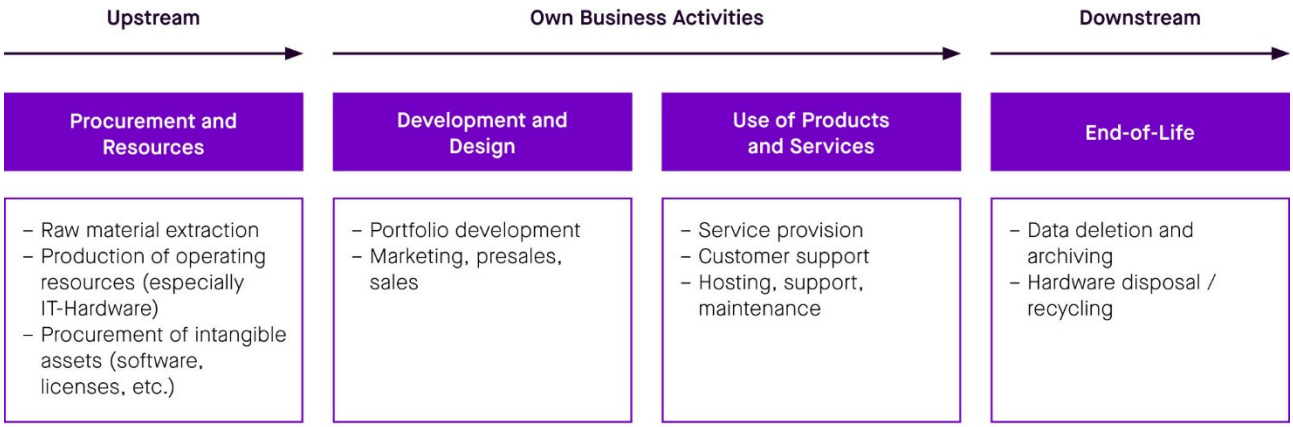
1.3 Strategy

ESRS 2 SBM-1: Strategy, business model and value chain

All for One is a leading IT, SAP, and transformation service provider, offering an integrated portfolio of strategy and process consulting, industry solutions, SAP and Microsoft services, cloud transformation, managed services, as well as solutions for cybersecurity, data & analytics, artificial intelligence, new work, and customer/employee experience. The business model combines technological expertise with comprehensive transformation support and serves over 4,000 small and medium-sized enterprises and upper midmarket companies – particularly from series production, mechanical and plant engineering, life sciences, consumer goods, electrical and metal processing, professional services, and trade – supporting the digitalisation and optimisation of their business processes. Operationally, the Group is primarily active in the German-speaking region (DACH) and Poland, complemented by international delivery locations and the global United-VARs partner network. Market trends, such as the strong increase in S/4HANA transformation projects, growing demand for cloud and hyperscaler services, and the rising importance of data-driven and AI-enabled applications, shape the strategic focus on holistic digital transformation and an increasing share of recurring cloud and support revenues. For further details, reference is made to the section »Group fundamentals« in the consolidated management report of All for One.

All for One's value chain

All for One's value chain is divided into upstream, own, and downstream phases.



In the upstream phase of the value chain, the focus is on the procurement of resources and operating materials – including raw material extraction and the production of IT hardware, the provision of intangible assets such as software, licenses, and know-how, as well as the establishment of IT infrastructure. The main actors in this phase are suppliers, including multi-tiered upstream suppliers.

The own business segment encompasses the development of the service and solution portfolio, the design and further development of proprietary products, as well as marketing, presales, and sales activities. Important actors in this phase include central suppliers and the strategic partners SAP and Microsoft, as well as customers, whose requirements largely determine the design of the offerings.

In the downstream phase of the value chain are service delivery and long-term customer support, including system implementation, hosting, support, and maintenance – as well as end-of-life treatment. This particularly includes data deletion and archiving, as well as disposal, recycling, or repurposing of hardware. Key actors in this phase are the customers themselves, as well as specialised companies responsible for the further handling of the operating resources used.

As of 30 September 2025, All for One employed 2,653 employees across eight countries. The breakdown by region is shown in the table below.

Employees by geographical area

Country	Number of employees (headcount)
	2024/25
Germany	1,698
Europe	698
Rest of the world	257
Total	**2,653**

ESRS 2 SBM-2: Interests and views of stakeholders

All for One systematically involves its key stakeholders in strategy, business model, and sustainability management. This is based on understanding stakeholders as groups that are affected by All for One's activities or can influence them and therefore play a central role in the sustainable conduct of business. Engagement takes place through established dialogue formats, regular exchange structures, and within the framework of the materiality analysis, in which stakeholder interests are represented both directly and via a proxy method and combined with insights from ongoing stakeholder dialogue. The results are incorporated into the further development of the sustainability programme as well as strategic decisions, and are reported regularly to the administrative, management, and supervisory bodies.

The following information presents the stakeholders identified as material in the 2024/25 materiality analysis, along with a description of the existing dialogue formats and their potential and actual concerns.

Internal stakeholders

Employees

Employees are the Group's key resource. Dialogue is maintained continuously through direct supervisors, the SE works council, the annual employee survey, group-wide information formats, and the HR support system. Their concerns primarily relate to working conditions, development opportunities, diversity, health, as well as transparency and integrity within the company. They influence the strategic direction, particularly on social and governance topics, as well as through expectations regarding modern work environments and employer attractiveness.

Supervisory board

The supervisory board is regularly informed through meetings, reports, and ad hoc ESG inquiries. It is particularly interested in the sustainability strategy, risk situation, regulatory developments, target achievement, and the quality of sustainability reporting. As a monitoring body, it influences the integration of sustainability into the strategic direction and the internal control system.

External stakeholders – capital providers and financial market participants

Shareholders

Shareholders are informed primarily through the Annual General Meeting, regular reporting, and investor communication. Their interests focus on profitable and sustainable business development, transparency regarding risks and opportunities, and ESG performance indicators. Shareholders' expectations influence strategic development processes, for example in the areas of governance and long-term transformation.

Investors

Investors maintain regular exchanges with All for One through investor calls, roadshows, conferences, and external reporting. They have a strong interest in financial and sustainability metrics, target achievement, the risk situation – including ESG risks – as well as regulatory compliance (CSRD, EU Taxonomy, LkSG). Their requirements influence the development of strategic sustainability objectives.

Banks

As users of sustainability reporting and ESG regulation (e.g., Green Asset Ratio), banks maintain regular exchanges with All for One. Relevant concerns relate to transparent sustainability metrics, climate risks, ESG targets, and governance structures. Their assessments feed into financing matters as well as the further development of reporting.

External stakeholders – business partners and customers

Partners (including SAP, Microsoft, United VARs)

Partner organisations provide key impulses for technological and sustainability-related developments. Exchanges take place through alliance management, networks such as United VARs, joint events, and project work. Expectations relate to innovation, compliance, market development, and the future viability of solutions. Partners parti-

cularly influence portfolio alignment, cloud strategies, and the integration of new technologies such as AI.

Suppliers
Suppliers – particularly key partners such as SAP and Microsoft, as well as providers of IT hardware and other operating resources – are engaged in continuous dialogue through procurement, evaluation platforms, and various event formats. Relevant topics include human rights and environmental impacts in the supply chain, product quality, innovation capability, and technical and regulatory developments. Supplier relationships have a significant impact on portfolio development, service quality, and sustainability requirements in the value chain.

Customers
Dialogue with customers takes place continuously through account managers, joint projects, co-creation formats, events, and strategic discussions. Customer interests directly shape the further development of the portfolio, for example, regarding digitalisation, IT security, process quality, the climate-friendliness of services, or regulatory requirements along their own supply chains. In addition, customers increasingly expect reliable sustainability information (e.g., on the carbon footprint of services).

External stakeholders – other stakeholders
Nature / Environment
Nature, as an affected stakeholder, is a central reference point of the sustainability strategy. Impacts arise particularly from GHG emissions, caused, among other things, by energy consumption in data centers, the resource requirements of IT hardware, and commuting and business travel. Requirements to limit negative environmental impacts influence strategic objectives such as emission reduction, the optimisation of cloud architectures, energy efficiency, and circular economy measures.

ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model

As part of the double materiality analysis, which All for One conducted in the 2024/25 reporting year with the involvement of various stakeholders, the material impacts, risks, and opportunities (IROs) for the Group were identified. To provide a comprehensive overview of the IROs and their connection with All for One's strategy and business model, they are presented below, assigned to the individual thematic standards of the ESRS. It should be noted in the classification that the positioning of an IRO within the value chain does not always allow for a clear distinction. Therefore, the section for which the IRO is most relevant is always indicated. The specified time horizon should be interpreted as the earliest period in which the IRO may materialise, but generally without limiting its end.

ESRS E1 – Climate change

The materiality analysis has shown that All for One's business activities generate both positive and negative climate-related impacts, and that climate change gives rise to relevant risks and opportunities for the company.

ESRS E1 – Climate change

Material IRO	Type of IRO	Time horizon	Location in the value chain	Explanation
Climate change adaptation				
Positive climate impact through sustainable IT solutions	Potentially positive impact	medium-term	downstream	By providing and expanding climate-related IT solutions, such as tools for GHG accounting and reduction, All for One supports its customers in reducing their climate impact. This results in an indirect positive contribution to reducing emissions in the customers' value chains.
Negative climate impacts from energy-intensive data processing and data center operations	Actual negative impact	short-term	own operations	The processing and storage of data generates significant GHG emissions, particularly through the energy-intensive operation of data centers. Without climate-friendly design of the underlying infrastructure – for example, through renewable energy or efficiency measures – this activity has a negative impact on the climate.
Reduction of own climate impact through energy-efficient service provision	Potentially positive impact	medium-term	own operations	By designing ist service delivery in a climate-friendly way, All for One can reduce its own GHG emissions and thus its climate impact.
Growth opportunity due to rising demand for climate-friendly IT services	Opportunity	long-term	downstream	The growing demand for sustainable IT solutions and climate-friendly services opens up new market potential for All for One.
Cost risk due to stricter climate-related regulations	Risk	medium-term	own operations	Stricter legal requirements regarding energy efficiency, emission reduction, and climate-related reporting obligations may lead to higher operating costs. This creates regulatory risks for All for One requiring adjustments and investments.
Financing risk due to failure to meet climate-related targets and ESG criteria	Risk	medium-term	own operations	Failure to meet climate-related targets or ESG criteria may result in less favorable financing terms or even penalties. This could limit All for One's scope for investment, acquisitions and growth opportunities.
Reputational and business risk from insufficient disclosure of climate-related emissions data	Risk	short-term	downstream	If All for One fails to meet the growing demands of customers and other business partners for transparency regarding service-related emissions or corresponding certificates, business relationships may be adversely affected.
Climate change mitigation				
Negative climate impacts from business operations	Actual negative impact	medium-term	own operations	All for One's business operations generate GHG emissions, for example through the operation of office locations and data centers, as well as through the procurement of energy, products, and services. In addition, daily commuting and business travel using various modes of transport lead to further emissions, meaning that the company contributes to climate change overall.
Energy				
High energy consumption in office locations	Actual negative impact	medium-term	own operations	The operation of office space and CoLocation as well as external data centers leads to high energy consumption. If the use of renewable energy is limited, dependence on conventional energy sources increases and the energy-related impact of business operations intensifies.
Energy supply risk due to external crisis events and inadequate emergency management	Risk	medium-term	upstream	External events such as supplier failures, power outages, wars, environmental disasters, or economic conflicts can significantly impair the availability of energy or make it more expensive. Without effective emergency and crisis management measures there is a risk of energy shortages.

Energy and cost savings potential through efficient data management	Opportunity	long-term	own operations	Regular archiving or deletion of data that is no longer needed prevents unnecessary storage space form being occupied, thereby reducing the associated energy consumption. Efficient data management can therefore reduce both energy requirements and operating costs in the long term.

Material impacts of the company

The company's material negative impacts primarily relate to indirect energy consumption and the associated emissions from data centers and hyperscaler services, as well as the energy use of office locations. Depending on regional energy sources and climatic conditions, these effects can amplify both local and global environmental impacts. Operations also generate emissions from business travel and the use of infrastructure. The positive impacts mainly arise from All for One's role as an enabler of sustainable digitalisation for its customers. Efficiency gains, reduced resource consumption, optimised processes, automated control systems, and improved data quality and usage can make a substantial contribution to emissions reduction along customers' value chains.

The impacts are closely linked to the strategy and business model, as the provision of digital services, consulting, and IT infrastructure is a key driver of both negative and positive climate effects. The time horizons include short-term effects, such as energy consumption in ongoing operations, and medium- to long-term effects arising from regulatory changes, increasing customer expectations, or technological efficiency gains. All for One contributes to these impacts both through its own activities (e.g., energy use at sites, ways of working, selection of data centers) and through business relationships, particularly in collaboration with data center operators, hyperscalers, and customers in the context of transformation projects.

Impact on business model, strategy and value chain

Climate protection is already an integral part of the strategic development of the business model and a direct response to opportunities arising from climate-friendly digitalisation and transformation services for customers. In addition, regulatory and financing-related climate risks as well as reputational risks have been identified, primarily stemming from increasing expectations regarding emissions data, climate targets, and decarbonisation pathways. All for One addresses material climate-related risks and opportunities through numerous operational measures and initiatives aimed at making service delivery more energy-efficient and low-emission. These measures include increased use of remote work, optimisation of internal processes, energy efficiency initiatives at office locations, and continuous migration to the public cloud, which generally provides significantly more efficient and climate-friendly infrastructure.

Moreover, sustainable digitalisation plays a strategically important role: the group actively supports its customers in leveraging their own climate protection potential through modern ERP solutions, process digitalisation, data analytics applications, and industry-specific tools. Already today, All for One offers sustainability consulting and various digital solutions and continuously evaluates potential portfolio expansions with a sustainability focus. »Sustainable Transformation« thus represents a strategic cornerstone, encompassing both response measures to climate risks and the exploitation of material opportunities.

In the short term, existing individual measures for reduction of emissions and energy efficiency are the main focus. In the medium to long term, the company additionally plans to develop a formal transition plan in accordance with ESRS E1 and to carry out a comprehensive climate resilience analysis, which from the next year onwards will enable a structured assessment of physical and transitional climate risks.

Financial effects

Currently, only minor, predominantly positive financial effects are observed, primarily driven by increasing demand for climate-friendly transformation and digitalisation services. Negative financial impacts were not material during the reporting period. In the short to medium term, further growth potential is expected for sustainable IT services, climate reporting solutions, and consulting services. At the same time, climate-related regulatory requirements, market expectations, or changing customer demands may lead to additional expenses. Potential changes in working practices (e.g., reduced travel) could also influence consulting processes. Overall, in the long term, the strategic focus on energy-efficient services and climate-friendly cloud solutions is expected to enhance competitiveness.

The All for One business model is considered fundamentally resilient to climate-related risks, as it is based on modern, innovative-driven, and highly adaptable technology and consulting services. Transformational pressures from IT, cloud, and regulatory environments are identified early and integrated into the ongoing development of the portfolio. The planned climate resilience analysis, starting next year, will further systematise the already high strategic adaptability and provide a detailed assessment of climate-related scenarios.

ESRS E3 – Water and marine resources

The materiality analysis has identified negative impacts for All for One – indirectly through co-location data centers and hyperscalers, whose cooling processes require water depending on the location, and to a minor extent through the use of tap water at the company's own office sites. All for One has only a limited share in these impacts and no direct operational influence over water-intensive processes in the upstream value chain. No positive impacts related to water have been identified.

ESRS E3 – Water and Marine resources

Material IRO	Type of IRO	Time horizon	Location in the value chain	Explanation
Water consumption				
Water consumption from office locations and data centers	Actual negative impact	medium-term	upstream	Both All for One's office locations and the utilised co-location and hyperscaler data centers (potentially) consume water resources, particularly for building operations and hardware cooling. In regions with strained climatic or geographic conditions, this consumption can contribute to local water scarcity.

Given its low materiality, the topic has no impact on the business model, strategy, or decision-making, and no strategic adjustments have been made. In the short term, there are no significant financial effects. In the medium to long term, the company only considers potential physical risks such as regional water scarcity, which will be further assessed as part of the planned resilience analysis. In response, the company raises employee awareness for careful water use and utilises data centers with minimal water-based cooling. Due to the low relevance, no specific targets, comprehensive concepts, or additional measures have been developed. The only currently reportable metric is water consumption at office locations.

ESRS S1 – Own workforce

The key impacts, risks, and opportunities related to the company's employees stem from the central importance of the workforce to All for One's business model. As a knowledge- and service-oriented company, the group is highly dependent on the availability of qualified professionals, their performance, and their long-term retention.

ESRS S1 – Own workforce

Material IRO	Type of IRO	Time horizon	Location in the value chain	Explanation
Working conditions – Secure employment				
Talent shortage and performance impairments due to turnover and competitive pressure	Risk	medium-term	own operations	As a »people business«, All for One is heavily dependent on qualified professionals. High turnover, poaching, and rising salary benchmarks can undermine team stability and long-term client projects, significantly increasing the risk of a talent shortage.
Strengthening employee retention through attractive working conditions	Opportunity	medium-term	own operations	Working conditions that exceed legal requirements can increase employee retention, thereby reducing turnover and recruitment costs. At the same time, they can help reduce illness-related absences and increase productivity.
Working conditions – Working time				
Increased motivation and employee retention through flexible working time models	Opportunity	medium-term	own operations	Flexible working time models particularly enable employees with family responsibilities or health constraints to fully contribute their potential. This strengthens motivation and retention of these employee groups, while also expanding the company's talent pool.
Working conditions – Adequate wages				
Enhancing employer attractiveness through fair and competitive compensation systems	Opportunity	medium-term	own operations	A total compensation package comprising a competitive salary level along with attractive monetary and non-monetary benefits enhances perceived fairness and attractiveness as an employer.
Rising personnel costs due to persistently high inflation	Risk	long-term	own operations	Persistently high or recurring inflation may lead to increasing salary and wage adjustments. As a result, personnel costs for All for One will rise in the long term.
Working conditions – Health and safety				
Negative health impacts due to high workload	Potentially negative impact	short-term	own operations	Phases of exceptionally high workload, such as due to project pressure or staff shortages, can lead to noticeable strain on employees. This stress can result in negative health impacts such as stress, exhaustion, or other work-related health issues.
Equal treatment and opportunities for all – Gender equality and equal pay for work of equal value				
Gender-based discrimination due to existing wage disparities	Potentially negative impact	short-term	own operations	There are potential gender-based differences in wage levels, which may indicate possible discrimination against certain genders.
Equal treatment and opportunities for all – Training and skills development				
Development of skills and raising awareness among employees through targeted training measures	Actual positive impact	short-term	own operations	Through training and informational formats, All for One strengthens both the professional competencies of its employees and their awareness of sustainability and relevant requirements. This improves their development opportunities and simultaneously empowers them to actively contribute to the sustainable development of the company.
Enhancement of performance and employee retention through continuous skill development	Opportunity	medium-term	own operations	As a »people business«, All for One relies on highly qualified employees, which is why continuous investment in training and development is essential. These measures ensure high performance, provide long-term development opportunities, and thereby sustainably strengthen employee retention.
Unfilled key positions due to insufficient talent development	Risk	long-term	own operations	In the highly competitive labor market, it can be challenging to fill leadership and key positions externally. Without systematic talent development, the risk of not finding suitable internal successors increases – a challenge that is further amplified by demographic changes.

Material impacts of the company

The material negative impacts primarily relate to potential health burdens arising from high work intensity and the risks of insufficient equality of treatment. Positive impacts arise from attractive working conditions, fair compensation, flexible working time models, and extensive training opportunities, which enhance employee motivation, health, and retention. These impacts result directly from the company's own operations and extend along the entire value chain, as the delivery of customer services entirely depends on the quality and stability of the workforce. Most effects are expected to materialise in the short to medium term, while structural labour market trends are considered particularly relevant in the long term.

Impact on business model, strategy and value chain

The key risks primarily relate to the growing shortage of skilled labour, increased employee turnover, rising personnel costs due to a tight labour market, and potential performance impairments due to unfilled key positions. As a people-based business, these risks directly impact performance and competitiveness as well as the ability to successfully implement transformation projects. Key opportunities arise from a targeted enhancement of employer attractiveness, flexible working models, and a modern learning and development culture. The strategy and business model of All for One are closely linked to these factors: Success directly depends on the qualification and motivation of employees. Therefore, the company pursues various strategic measures to retain and develop its workforce, including hybrid work models, market-competitive compensation systems, health programmes, and extensive learning and training offerings to address new technological challenges (e.g., AI, Cloud, SAP S/4HANA), as well as workforce internationalisation (e.g., delivery locations in Egypt and Turkey). These measures address both the identified negative impacts and the associated risks, while also creating new opportunities. Business model adjustments have not been necessary so far. Rather, the model is continuously evolving to ensure the long-term performance of the workforce.

Financial effects

Financial effects are already evident, particularly in rising personnel costs due to the shortage of skilled workers, inflation, and increased competition. In the medium term, additional effects are expected from the intensifying competition for talent as well as from regulatory requirements. Positive effects are expected from improved employee retention, higher productivity, and the successful staffing of international locations. In the long term, the ability to attract and develop talent may have a decisive impact on profitability and strategic positioning. Despite the inherent dependence on human capital, All for One possesses a high degree of organisational resilience: Through continuous investments in employee retention, skill development, corporate culture, and international delivery structures, resilience against increasing labour market volatility is strengthened. No adjustments to strategy or the business model have been necessary so far. However, the existing HR concepts are continuously being refined.

ESRS S4 – Consumers and end-users

The significant impacts, risks, and opportunities related to consumers and end-users arise from All for One's direct role in the digitalisation, automation, and IT security of its customers.

ESRS S4 – Consumers and end-users

Material IRO	Type of IRO	Time horizon	Location in the value chain	Explanation
Information-related impacts for consumers and/or end-users – Privacy				
Positive impact through high data protection standards for customers	Actual positive impact	short-term	downstream	Through comprehensive data protection measures, which partly exceed legal requirements, All for One ensures a high level of data security. This strengthens customer trust and reliably protects their information from misuse.
Financial losses and reputational damage due to security and quality deficiencies	Risk	short-term	downstream	Inadequate cybersecurity, data protection violations, or lack of quality assurance can lead to errors, security incidents, and dissatisfied customers. This poses significant risks of financial losses, reputational damage, and declining customer satisfaction.
Development of reliable and ethical AI solutions	Opportunity	long-term	downstream	As the importance of AI grows and customer scepticism regarding potential risks remains, the development of trustworthy, ethical AI solutions presents significant financial potential. Such offerings can create competitive advantages and open up new market segments.
Social inclusion of consumers and/or end-users – Access to products and services				
Positive impact on the digital integration and transformation of SMEs	Actual positive impact	medium-term	downstream	Through its IT services, All for One supports small and medium-sized enterprises in digitally integrating and modernizing their business processes. In doing so, it acts as an enabler of digital transformation, enhancing the competitiveness of its clients.
Social inclusion of consumers and/or end-users – Responsible marketing practices				
Customer dissatisfaction and market consequences due to unethical sales practices	Risk	medium-term	downstream	Unethical sales practices could undermine customers' trust in All for One and lead to dissatisfaction or the loss of business relationships.

Material impacts of the company

Positive impacts primarily result from high data protection and security standards, the responsible implementation of digital solutions, and the wide accessibility of the services offered, which contribute to digital integration and efficiency gains, particularly for small and medium-sized enterprises (SMEs). Potential negative impacts may arise from data protection violations, security flaws, or unethical sales practices, which could harm customer interests or lead to a loss of trust. These impacts are directly related to the type of services provided and are likely to occur in the short to medium term. Structural reputation and security issues also have long-term significance.

Impact on business model, strategy and value chain

The main risks primarily concern potential financial losses, reputational damage, or contractual risks in the event of data protection or quality issues, as well as customer dissatisfaction resulting from unethical marketing or sales practices. Opportunities arise from the development and provision of reliable, secure, and ethical digital solutions, including responsible AI applications, which strengthen customer loyalty and open up additional market potential. These IROs directly affect the business model, which is based on long-term trust and stable customer relationships.

The strategy and business model of All for One are closely tied to these factors: As a transformation and IT partner, customer satisfaction is a central strategic objective. Data protection, information security, and ethical marketing are integral parts of the company's practices and are continuously monitored and further developed. Since these standards are already well-established, the identified IROs in the reporting year did not result in any changes to the business model or strategic direction. The ongoing optimisation of secure, efficient, and responsible services, as well as the development of reliable AI-based solutions, continue to offer financial potential and strengthen the company's market position.

Financial effects

Financial effects primarily manifest as reputational and contractual risks in the event of negative incidents, as well as in the growing demand for secure and ethically sound digital solutions. In the medium term, additional effects are expected due to new regulatory requirements. In the long term, financial development will largely depend on how effective security, data protection, and

responsible technologies can be continuously ensured. All for One possesses high resilience, as market trends, customer demands, and technological developments are continuously monitored and integrated into service development. The ongoing development of existing governance and security processes ensures that the company can quickly respond to new requirements in the future. There are no changes in the key IROs compared to the previous year, as the double materiality analysis was conducted fully for the first time according to the ESRS, and no additional company-specific issues were identified.

ESRS G1 – Business conduct

The key impacts, risks, and opportunities in the area of governance arise from the central importance of ethical, values-driven, and responsible corporate governance for the business model of All for One.

ESRS G1 – Business conduct

Material IRO	Type of IRO	Time horizon	Location in the value chain	Explanation
Corporate culture				
Positive impact through value-oriented corporate culture and ethical business conduct	Actual positive impact	short-term	downstream	A consistently lived, value-oriented corporate culture strengthens the trust of customers and employees in responsible business practices. At the same time, it sets clear standards for ethical conduct in IT consulting and shapes the professional self-image of All for One.
Strong business relationships through solid governance and clear guidelines	Opportunity	long-term	downstream	Robust governance practices create a strong corporate culture with clear guidelines for the actions of all employees. They simultaneously enhance transparency, trust, and credibility with customers and other business partners.
Performance improvement through diverse and varied teams	Opportunity	medium-term	own operations	Diverse teams and varied perspectives have been proven to enhance decision-making quality and performance. Particularly, diversity in management can significantly contribute to the economic success of All for One.
Strengthening employee retention and employer attractiveness through a lived corporate culture	Opportunity	medium-term	own operations	A strong, lived corporate culture with clear values and transparent career and leadership principles fosters employee identification and satisfaction. This strengthens employee retention and simultaneously facilitates the attraction of new talents and high potentials.
Strengthening trust, performance, and adaptability through effective leadership	Opportunity	medium-term	own operations	A consistent, values-driven leadership model enhances trust, productivity, and work quality. At the same time, actively demonstrated leadership behaviour accelerates the implementation of organisational changes and strengthens All for One's ability to transform.
Protection of whistleblowers				
Strengthening of regulatory compliance and risk prevention through an effective compliance and whistleblower system	Opportunity	medium-term	own operations	A robust compliance management system with an easily accessible whistleblower system enables early detection of violations and effective countermeasures. This strengthens the integrity of the company, reduces risks, and can help avoid financial disadvantages.
Management of relationships with suppliers including payment practices				
Positive impact through clear behaviour standards and human rights due diligence in the supply chain	Actual positive impact	short-term	upstream	Through a binding Code of Conduct, a human rights policy statement, and the use of external assessment services, All for One establishes clear requirements and transparency within the supply chain. This strengthens fair supplier relationships and reduces the risk of human rights violations.
Negative impacts due to inadequate environmental and human rights standards in the supply chain	potentially negative impact	medium-term	upstream	The production and transportation of IT hardware can cause environmental impacts as well as human rights risks with certain suppliers. Without group-wide procurement standards and systematic audit processes, the likelihood increases that All for One may be involved in such negative impacts on people and the environment.
Operational and financial dependency on key partners	Risk	medium-term	upstream	The strong dependence on a few key suppliers makes All for One vulnerable to strategic changes, investment fluctuations, or delays in the tenders of these partners. Such developments could lead to order reductions, lower profitability, and organisational consequences such as staff surpluses or job insecurity.

Strengthening stable business relationships through active stakeholder and supplier management	Opportunity	medium-term	upstream	By selectively choosing sustainably operating suppliers and regularly engaging with stakeholders – such as through customer events, investor forums, or supplier surveys – All for One can build trustworthy and long-term business relationships. At the same time, continuous dialogue allows the company to respond early to market and environmental changes.
Securing business continuity through proactive technology and market monitoring	Opportunity	long-term	upstream	In a dynamic IT market with constantly emerging technologies and regulatory requirements, All for One's proactive approach enables the company to anticipate customer needs early. This strengthens competitiveness and supports sustainable business continuity.
Corruption and bribery				
Strengthening integrity and risk prevention through enhanced compliance measures	Opportunity	medium-term	own operations	Through anti-corruption policies and additional compliance measures that go beyond legal requirements, All for One can reduce risks early on and strengthen its corporate integrity. This fosters trust with customers and partners and supports stable, compliant business development.

Material impacts of the company
Positive impacts arise particularly from a lived, values-driven corporate culture, high integrity standards, and clear governance structures, which strengthen trust, performance, and adaptability within the organisation. Similarly, a robust whistleblowing system, as well as clear conduct and due diligence standards in the supply chain, contribute to compliance, risk prevention, and responsible business practices. Potential negative impacts may primarily occur in the supply chain context, such as through inadequate environmental or human rights standards among suppliers, which in individual cases could have indirect effects on people and the environment.

Impact on business model, strategy and value chain
The key risks include potential violations of regulatory requirements, particularly concerning compliance, human rights, and whistleblower protection, as well as operational or financial dependence on key partners, whose technology and market trends have a direct impact on the company's service portfolio. Opportunities arise from a diversity-oriented leadership culture, stable supplier relationships, effective compliance management, and governance initiatives that strengthen corporate performance and employer attractiveness.

As an IT and transformation expert, All for One heavily relies on the trust of customers, partners, banks, and other stakeholders. Solid governance, ethics, compliance, and human rights-compliant supply chains are therefore essential prerequisites for business continuity. The responsibilities within ESRS G1 are also interconnected with the human resources issues from ESRS S1, customer relationships from ESRS S4, and environmental topics such as ESRS E1 and ESRS E4. In the reporting year, the key IROs did not lead to strategic or structural adjustments, as the underlying topics are an integral part of the existing corporate governance. However, in the area of supply chain management, there remains a need for adjustments regarding future legal developments, which are continuously monitored and integrated into processes as necessary.

Financial effects
Short-term financial effects primarily manifest in expenses related to compliance and due diligence obligations, as well as potential risks from partner dependencies. In the medium and long term, financial opportunities arise from a strong governance culture that promotes employee retention, customer satisfaction, and supply chain stability. At the same time, an effective compliance system reduces the risk of costly legal or reputational incidents. The resilience of the governance structures is overall high, as processes, policies, and monitoring mechanisms are well-established and continuously developed.

1.4 Impact, risk and opportunity management

ESRS 2 IRO-1: Description of the processes to identify and assess material impacts, risks and opportunities

All for One conducted a double materiality analysis (DMA) for the first time in the 2024/25 financial year, fully in accordance with the requirements of the ESRS (especially ESRS 1, Chapter 3). The process was also based on the EFRAG Implementation Guidance Papers IG1 and IG2, as well as the relevant guidelines for human rights and environmental due diligence. The objective of the process was to systematically identify, assess, and prioritise all material IROs, providing a solid foundation for sustainability reporting, risk management, and strategic corporate governance. The analysis covered all relevant sustainability topics of the ESRS, as well as the entire upstream and

downstream value chain, including all consolidated companies and relevant business relationships.

The process was roughly divided into the following steps:

1) Preparation: Definition of scope, value chain, topic list, and IRO base.
2) Stakeholder engagement: Integration of relevant stakeholders, both directly and through a proxy procedure.
3) Impact assessment: Analysis of actual and potential negative and positive impacts within the materiality of the impacts.
4) Risk and opportunity assessment: Consideration of significant risks and opportunities within the framework of financial materiality.
5) Prioritisation and result documentation: Identification of material IROs as a basis for disclosure.

1) Preparation
At the beginning of the analysis, the scope and methodological framework were defined. The consideration covered all consolidated entities of All for One as well as the entire upstream and downstream value chain, as described in SBM-1 of this report. In selecting the topics to be considered, the company oriented itself according to the overview in ESRS 1 AR 16, as well as sector-specific reporting standards (SASB, IFRS), supplemented by results from previous materiality analyses. For each topic, a list of potentially relevant impacts, risks, and opportunities was created, taking into account not only the aforementioned sources but also internal risk and compliance topics and the results of extensive industry research. Additionally, to identify risks and opportunities, the interconnections and dependencies were analysed (e.g. workforce, energy supply, IT security, regulatory requirements).

2) Stakeholder engagement
After identifying the relevant stakeholders for All for One in internal workshops, these stakeholders were involved in the evaluation of the IROs either directly or, in most cases, indirectly through a proxy procedure. Employees with direct stakeholder contact were selected as proxies (e.g., experts from procurement as proxies for suppliers). In addition to internal expert assessments, insights from established dialogue formats and external analyses were also taken into account. The interests and concerns of the stakeholders were integrated into the identification and evaluation of the IROs.

Key stakeholders are:

- Employees
- Customers
- Shareholders
- Investors
- Banks
- Suppliers
- Partners
- Supervisory board
- Nature/Environment

3) Impact assessment
The assessment of impacts was carried out in accordance with ESRS 1 Chapter 3.4 using a formalised scoring system that distinguishes between actual and potential impacts, as well as between negative and positive impacts. For actual negative impacts, the three severity components – magnitude, scope, and irreversibility – were applied. Potential negative impacts were further supplemented by the likelihood of occurrence. Each assessment dimension was rated on a qualitatively supported 5-point scale. Positive impacts were rated similarly, but without the irreversibility criterion. To determine the materiality values, the severity component ratings were averaged. For potential impacts, the average score was then additively combined with the likelihood of ensuring a consistent methodology analogous to risk management.

For potentially negative impacts with human rights reference, the severity was weighted with a factor of 1.5 in accordance with ESRS 1 AR 11 to reflect the primacy of severity over likelihood. The materiality thresholds were differentiated: actual impacts were considered material with a score of ≥ 3, and potential impacts with a score of ≥ 7. This distinction was necessary because the scale width differs due to the probability component. Additionally, standard deviations and rating counts were used to check for deviations, identify country-specific peculiarities, and ensure the robustness of the results.

4) Assessment of risks and opportunities
The assessment of financial risks and opportunities was carried out in accordance with ESRS 1 Chapter 3.5 and was closely integrated with the existing group-wide risk management methodology. Probability of occurrence and financial impact were each rated on a qualitatively supported 5-point scale. For the financial impact, potential effects on EBIT, cash flow, cost structure, investment needs, and revenue potential were considered. The scales largely align with the existing risk management standards and were supplemented with ESG-specific aspects. To determine the materiality value, the two dimensions were combined additively. The materiality threshold was set at ≥ 6.

Despite the similar basic logic for assessing financial materiality and potential impacts, the threshold values were deliberately differentiated. The assessment of financial risks and opportunities typically relies more heavily on

solid data, established control processes, and cautious estimates, so the median value of 6 provides a realistic level of distinction in practical terms. Impacts, on the other hand, are often assessed in a more normative, precautionary manner, and therefore tend to be evaluated more strictly than financial metrics. A uniform threshold would therefore have resulted in a large number of moderately pronounced impact topics being classified as material. This would have distorted prioritisation and diluted the significance of the impact materiality.

The aggregated evaluation values were subsequently analysed and validated in terms of the number of evaluations, standard deviations, and potential country-specific differences. This methodological linkage between financial materiality and the existing risk management system provides a consistent and audit-proof basis for deriving significant risks and opportunities.

5) Prioritisation and result documentation
Based on the aggregated assessments, all IROs were compared with their respective materiality thresholds and subsequently classified as either material or non-material. The result is a prioritised list of material IROs, which forms the basis for selecting the relevant ESRS topic standards as well as the disclosure requirements. Material IROs were identified within the following ESRS topic standards: ESRS E1 – Climate Change, ESRS E3 – Water and Marine Resources, ESRS S1 – Workers in the Organisation, ESRS S4 – Consumers and End Users, and ESRS G1 – Governance. Only data points directly linked to a material IRO will be considered for disclosure. A detailed list of all material impacts, risks, and opportunities, including their allocation to the corresponding subtopics, can be found in the disclosures related to ESRS 2 SBM-3. The location of the IROs within the value chain, as well as the time horizon, are also provided there.

Beyond the mere reporting obligation, the results of the DMA have both strategic and operational implications. The analysis provides important insights for the further development of the sustainability strategy by identifying potential new focus areas, areas of action, and opportunities. At the same time, differences between individual countries or subsidiaries can be highlighted based on the results, which may require a differentiated approach. Additionally, through the close involvement of stakeholder representatives and subsidiaries, heightened awareness of sustainability issues is created, leading to the initiation of impulses for measures or adjustments during the DMA process.

Particular importance is attached to the interplay with group-wide risk management. During the process, specific risks were identified that were not, or at least not in the same level of detail – such as those arising from the supply chain or long-term environmental changes – covered by the previous system. To avoid dual structure and ensure holistic risk and opportunity management, the insights from the DMA are systematically fed back into the central risk management. This ensures that relevant sustainability risks are integrated into the continuous monitoring, evaluation, and reporting processes of risk management, thus being consistently considered. As a result, the DMA not only forms the basis for sustainability reporting but also directly influences strategic decisions, action planning, risk monitoring, and the further development of existing processes. It is a key component of an integrated management system that considers both economic and sustainability aspects together. A review of the analysis will take place next year.

ESRS 2 IRO-2: Disclosure requirements in ESRS covered by the undertaking's sustainability statement

The following table contains a complete index of all disclosure requirements reported in the sustainability statement of All for One based on the materiality analysis. For each disclosure requirement, the respective reference (page number) is provided. Disclosure requirements that, due to the introductory reliefs in the first year of application, are not yet reported despite being identified as material are not included in the table. This particularly applies to all disclosure requirements of ESRS S4.

Topic	Section	Disclosure requirement	Page
Environmental information			
Climate change	Governance	Integration of sustainability-related performance in incentive schemes	10, 28
	Strategy	Transition plan for climate change mitigation	28 f.
		Material impacts, risks and opportunities and their interaction with strategy and business model	29 f.
	Impacts, risk and opportunities management	Description of the process to identify and assess material impacts, risks and opportunities	23 ff.

		Policies related to climate change mitigation and adaptation	30 f.
		Actions and resources in relation to climate-change policies	31 f.
	Metrics and targets	Targets related to climate change mitigation and adaptation	32 f.
		Energy consumption and mix	33
		Gross Scopes 1, 2 and 3 and Total GHG emissions	34 f.
Water and marine resources	Impacts, risk and opportunities management	Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities	35
		Policies related to water and marine resources	35
		Actions and resources in relation to water and marine resources	35
	Metrics and targets	Targets related to water and marine resources	35
		Water consumption	35
Social information			
Own workforce	Strategy	Interests and views of stakeholders	13 ff.
		Material impacts, risks and opportunities and their interaction with strategy and business model	36
	Impacts, risk and opportunities management	Policies related to own workforce	36 ff.
		Processes for engaging with own workers and workers' representatives about impacts	38
		Processes to remediate negative impacts and channels for own workers to raise concerns	39
		Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	40 f.
	Metrics and targets	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	41 f.
		Characteristics of the undertaking's employees	42 f.
		Diversity metrics	43 f.
		Adequate wages	44
		Compensation metrics (pay gap and total compensation)	44
		Incidents, complaints and severe human rights impacts	44
Governance information			
Business conduct	Governance	The role of the administrative, management and supervisory bodies	8 ff.
	Impacts, risk and opportunities management	Description of the processes to identify and assess material impacts, risks and opportunities	23 ff.
		Business conduct policies and corporate culture	45 f.
		Management of relationships with suppliers	46 f.
		Prevention and detection of corruption and bribery	47 f.
	Metrics and targets	Confirmed incidents of corruption or bribery	47
		Payment practices	47

02

Environmental Information

2.1 Disclosures pursuant to the Taxonomy Regulation

According to Article 8 of Regulation (EU) 2020/852 of the European Parliament and Council on the establishment of a framework to facilitate sustainable investments and amending Regulation (EU) 2019/2088 and the related delegated acts (EU Taxonomy), the following describes how and to what extent the current business activities of All for One are connected to economic activities that are classified as environmentally sustainable according to the aforementioned regulation. This includes environmentally sustainable revenues, investments (CapEx), and operational expenditures (OpEx). The assessment of taxonomy eligibility and conformity, as well as the corresponding determination of the required key performance indicators, is based on a detailed analysis of All for One's business activities and the relevant technical evaluation criteria for all six environmental objectives, as well as the additional requirements (Do No Significant Harm; Minimum Safeguards) of the regulations mentioned above.

Assessment of taxonomy eligibility and taxonomy conformity

The determination of taxonomy-eligible and taxonomy-compliant activities at All for One is carried out by an interdisciplinary team. As part of the assessment process, all business activities across the group are examined, and initially, those that can be assigned to the economic activities described in the EU Taxonomy are identified. This includes core business activities such as parts of managed cloud services, which are provided through co-location data centers in combination with data centers from major public cloud service providers. These can be assigned to »8.1 Data processing, hosting, and related activities« in Annex 1 of Delegated Regulation (EU) 2021/2139. Another core activity is the rental of IT hardware, which is provided by a subsidiary of All for One and corresponds to the description of »5.5 Product as a service and other circular and performance-oriented service models« in Annex 2 of Delegated Regulation (EU) 2023/2486. Additionally, several secondary activities were found to align with the activity descriptions in the EU Taxonomy and were thus classified as taxonomy eligible. These include »6.5 Transport by motorcycles, passenger cars, and light commercial vehicles« and »7.7 Acquisition of ownership in buildings« from Delegated Regulation (EU) 2021/2139.

Data collection is carried out in accordance with the International Financial Reporting Standards (IFRS, in particular IFRS 16) and is directly derived from the consolidated income statement for the financial year 2024/25 for this report. Revenues and expenses are allocated to the corresponding activities and are reviewed for materiality. All for One provides information on the accounting methodologies as well as the components of our revenues and expenses in the consolidated notes under section E.1.

Explanations on revenue

Of the total cloud services and support revenues, the managed cloud services described above can be assigned to activity 8.1 according to EU 2021/2139. Other cloud revenues that do not fall under this activity cannot be classified as taxonomy eligible. The technical evaluation criteria for activity 8.1 according to Delegated Regulation (EU) 2021/2139 could not be met in this reporting year due to the lack of evidence from the data center operators. The revenue from IT hardware leasing can be fully assigned to the description of activity 5.5 according to EU 2023/2486. For this activity as well, no sufficient evidence could be provided to confirm taxonomy conformity. In total, 16.1% of the revenue was identified as taxonomy-eligible, of which 0% was taxonomy-compliant.

Explanations on operating expenses (»OpEx«)

According to the EU Taxonomy, operating expenses must include non-capitalised expenditures for research and development, short-term leases, as well as expenses for maintenance and repair in connection with tangible assets. However, expenditures such as scheduled depreciation of tangible assets, costs for energy supply (e.g., electricity and heating consumption), sales and marketing costs, restructuring costs, and most general administrative expenses are not to be included under operating expenses according to the EU Taxonomy. Therefore, these cost components are not included in the disclosures. Since All for One has not conducted research and development in the narrower sense to date, such operating expenses are also not included.

The operating expenses of the taxonomy-eligible business activity 8.1 according to EU 2021/2139 primarily include maintenance expenses related to the cloud infrastructure. These therefore differ significantly from the expenses reported in the consolidated income statement (total cost method). Similar to the revenue disclosures related to activity 8.1, no taxonomy-compliant operating expenses can be reported. Under item 6.5 of EU

2021/2139, maintenance and repair expenses for motor vehicles are included. According to the information from vehicle manufacturers or lessors, no taxonomy-compliant disclosures can be made here either. Under item 7.7 of EU 2021/2139, maintenance and repair expenses for buildings are reported. A taxonomy-compliant share could not be determined for this activity. In total, 74.5% of operating expenses were identified as taxonomy-eligible, of which 0% were taxonomy-compliant.

Explanation of capital expenditures (»CapEx«)

According to the EU Taxonomy requirements, total capital expenditures (CapEx) include additions to tangible and intangible assets (recognised in accordance with IAS 16, IAS 38, and IFRS 16), as well as additions to tangible and intangible assets arising from business combinations, excluding additions to goodwill. Accordingly, All for One reports tangible assets and usage rights as total capital expenditures (see consolidated notes 2024/25, sections F.14 and F.15). For the determination of taxonomy-eligible capital expenditures, the assets and processes under business activity 8.1 according to EU 2021/2139 were examined. The identified expenditure mainly consists of technology investments in cloud infrastructure. Additional taxonomy-eligible capital expenditures arise partly from purchases, but mainly from IFRS 16 lease agreements under item 6.5 according to EU 2021/2139. Additionally, All for One reports investment from the conclusion or extension of IFRS 16-relevant lease contracts under item 7.7 according to EU 2021/2139 as taxonomy-eligible capital expenditures. Similar to the explanations regarding revenues and operating expenses (OpEx), no taxonomy-compliant share of CapEx can be reported for 8.1, 6.5, and 7.7. In total, 71.9% of capital expenditures were identified as taxonomy-eligible, of which 0% were taxonomy-compliant.

The reporting forms for the EU Taxonomy disclosures can be found in the appendix.

2.2 ESRS E1 – Climate change

Governance

ESRS 2 GOV-3: Integration of sustainability-related performance in incentive schemes

The remuneration of the members of the management board of All for One Group SE is structured in such a way that it supports long-term corporate success, sustainable growth, and ecological and social responsibility. Through its link to two sustainability-related goals, the compensation system is aligned with All for One's climate strategy and supports the achievement of the group-wide GHG reduction targets. This ensures that management decisions are consistently in line with these goals.

The climate-related performance of the members of the management board is assessed based on the GHG emissions reduction targets reported under the disclosure requirement ESRS E1-4. The target metric refers to the percentage reduction in emissions over a multi-year reference period.

Further details can be found in the section ESRS 2 GOV-3 of the General Information in this report.

Strategy

E1-1: Transition plan for climate change mitigation

All for One is committed to the Paris Climate Agreement and consistently aligns its climate strategy with the 1.5°C pathway. The basis for this is science-based scenarios (including IPCC) and the requirements of the EU Climate Law, with the goal of achieving climate neutrality by 2050. As part of its ESG-linked financing, validated Scope 1 and Scope 2 reduction targets have been set for 2028, and progress is externally audited annually. In the long term, All for One aims to achieve net-zero emissions across all scopes by 2050 at the latest. The systematic extension of target setting to include Scope 3 emissions is currently in preparation.

To achieve its GHG reduction targets, All for One uses several strategic decarbonisation measures:

- **Energy efficiency & renewable energy:** Transitioning office locations to green electricity, optimising building infrastructure, expanding energy-efficient hardware, and continuously increasing the share of renewable energy in data center operations through migration to energy-efficient hyperscalers.
- **Mobility & fleet:** Electrification of the vehicle fleet as the key Scope 1 lever, supplemented by the identification of alternative mobility concepts and increased use of digital collaboration to reduce travel emissions.
- **IT & data center architecture:** Shifting own co-location capacities to public cloud environments with higher energy efficiency standards; optimising data storage and processing.

- **Supply chain & Scope 3:** Incorporating climate and environmental criteria in supplier selection, especially for data center, mobility, and hardware service providers; gradually improving the data foundation for more precise quantification and management of Scope 3 emissions.

Already implemented progress includes, among other things, a significantly improved GHG balance in the fleet, an increased share of green electricity in data center operations, efficiency improvements in buildings, as well as successfully validated and achieved ESG-linked reduction targets.

Sustainability is strategically anchored and solidified in the company's core value, Serious Sustainability. The transition plan is organizationally integrated into the overall strategy and is derived from existing climate goals, measures, and management processes.

- **Governance:** Operational responsibility lies with the sustainability team. The CFO holds overall responsibility.
- **Steuerung:** Climate-related KPIs (Scope 1–3, energy consumption) are part of the group-wide KPI system and are regularly reported to the management board.
- **Financial planning:** Climate relevance is considered on a project- and department-specific basis. A formal, systematic CapEx assessment will be carried out in the future.

A formally approved transition plan is not yet in place. However, individual targets, particularly the ESG-linked reduction targets, have been approved by the management board and the supervisory board. The management board is currently informed about progress on a semi-annual basis. In the future, monthly reporting is planned.

Investments and financial resources (CapEx, OpEx)
Climate protection measures are financed through the regular budgets of the respective departments (e.g., Mobility, Facility, Managed Services). Significant CapEx/OpEx for mitigating and adapting to climate change relates to data centers, hyperscalers, buildings, and the fleet. These activities are predominantly taxonomy-eligible but are currently not taxonomy-compliant according to Delegated Regulation (EU) 2020/852.

An exact allocation of budgets to individual measures is currently only partially possible due to integrated cost management. As part of the further formalisation and expansion of the transition plan, it will be reviewed in the medium term whether an additional, cross-departmental climate budget would be sensible, or whether the funds should remain within the respective departments, with allocation, prioritisation, and monitoring being more centrally coordinated in the future.

The group aims for a gradual alignment with the technical evaluation criteria. However, full taxonomy compliance is not realistically achievable in the medium term, as the required evidence (e.g., energy efficiency ratings, DNSH criteria) is partially missing from external partners.

No CapEx was made in coal, oil, or gas activities during the reporting year.

A qualitative assessment of the embedded emissions shows that significant emission sources (e.g., fleet, co-location data centers) can be reduced in the medium to long term through electrification, cloud migration, and renewable energies. The greatest dependency exists on external data center and cloud providers, whose technical standards and data availability influence the achievement of taxonomy requirements. These dependencies currently limit the depth of complete decarbonisation but do not jeopardise the achievement of the company’s own reduction targets.

All for One is not exempt from Paris-aligned EU benchmarks. The company does not meet any of the exclusion criteria specified in Article 12, paragraphs 1 and 2 of Delegated Regulation (EU) 2020/1818. Therefore, the business activities of All for One are generally consistent with the requirements for companies within Paris-aligned EU benchmarks, even though the company itself is not part of such a benchmark.

ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model

Climate-related physical and climate-related transition risks

Physical risk	Physical climate impacts on operations and business continuity
Transitions risks	Insufficient preparation for or failure to meet climate-related expectations and regulatory requirements
	Insufficient adaptation of the service portfolio to growing sustainability requirements
	Rising energy prices and limited energy availability

Scope, methodology and results of the climate resilience analysis
All for One assesses significant climate-related risks through its existing risk and opportunity management system, as well as supplementary analyses of specific physical and transition risks. The previous climate resilience analyses are based on a combination of internal risk man-

agement, energy and emissions monitoring, qualitative assessment of transition risks, and selective external site analyses. A formal scenario analysis according to international standards (e.g., IPCC, IEA, or TCFD) has not yet been conducted but is planned for the medium term.

The IT services industry is generally assessed as climate-resilient, as there are no energy-intensive production processes. It is assumed that the transition to a low-carbon economy will lead to increasing regulatory requirements and higher energy costs in the medium term. However, advancing digitisation and automation offer opportunities to reduce emissions through more efficient processes and location-independent work models.

Physical risks are assessed through a rough site analysis using an external tool based on World Bank data. Acute and chronic risks such as drought, heat, wildfires, inland and coastal flooding, landslides, earthquakes, volcanic activity, and tropical storms are analysed. Two locations (Turkey and Egypt) exhibit elevated risks related to drought, heat, and wildfires. All other locations are classified as low to moderate risk. In the upstream value chain, physical risks are monitored for co-location data centers. No significant impact on business continuity has been identified so far.

Time horizons of the current assessment logic:

- **Short-term (1–3 years):** Implementation of Scope 1 and Scope 2 reduction targets from the ESG-linked financing.
- **Medium-term (3-5 years):** Integration of Scope 3 targets, development of a formal scenario analysis.
- **Long-term (up to 2050):** Achievement of net-zero ambition and adaptation to regulatory developments.

Financial effects of significant risks and opportunities are currently considered qualitatively within the risk management framework. Quantitative assessments are planned for future reports. Climate protection measures and investments (e.g., transition to renewable energy, efficiency improvements in data centers) are increasingly being integrated into corporate planning.

The previous assessments show a generally high climate resilience of the business model, as All for One is only minimally dependent on physical resources, energy-intensive production processes, or global supply chains.

Summary of results:

- Physical risks: Overall low; only two international locations with increased exposure.
- Transition risks: Moderate; primarily related to energy prices, regulatory requirements, and supplier expectations.
- Operational impacts: No significant limitations to the business model, as flexible work models, digital processes, and redundant data center structures are in place.
- Strategic impacts: Focus on energy efficiency, renewable energy, fleet electrification, cloud migration, and supplier evaluation.

The resilience analysis confirms that All for One is capable of adapting to climate-related developments in the short, medium, and long term. The results are gradually being integrated into strategic planning, site and energy management, supplier selection, and ESG-linked financing.

Impact, risk and opportunity management

E1-2: Policies related to climate change mitigation and adaptation

All for One's approach to climate protection and climate risks is based on an integrated concept that connects ecological responsibility, energy efficiency, and long-term business continuity. The goal is to gradually reduce direct and indirect greenhouse gas emissions (Scope 1–3), minimise physical and transitional climate risks, while simultaneously leveraging the opportunities of the transition to a climate-neutral economy.

All for One's concepts particularly focus on the following priorities:

- Decarbonisation and energy efficiency: Reducing Scope 1 and 2 emissions through alternative mobility concepts, using renewable energy in office buildings and data centers, and optimising energy efficiency in own facilities.

- Emission transparency as a management lever: Systematic expansion of Scope 3 emissions reporting in key categories (e.g., procurement of goods and services) as a basis for future reduction targets and better overall emission management.

- Climate risk and resilience management: Identification and monitoring of physical climate risks for locations and the supply chain (e.g., heat, drought, flooding) in order to plan and implement appropriate adaptation measures.

- Integration in governance and management: Incorporating climate-related aspects into strategic and operational decision-making processes, as well as reporting to the management board and supervisory board.

The concept aims for the continuous reduction of GHG emissions in line with the 1.5°C target and additionally takes into account, among other things, the requirements of the EU Taxonomy and the United Nations Sustainable Development Goals.

It includes the ESG-linked financing targets until 2028 and the long-term net zero target by 2050. In the medium term, these will be supplemented with targets for the reduction of Scope 3 GHG emissions, as well as additional Scope 1 and 2 targets starting in 2028. Progress is monitored through the group's KPI system. Energy consumption and emissions are continuously recorded, analysed, and published in the sustainability report. Internal stakeholders are also continuously informed and as needed through various communication channels.

The climate protection concept covers all of All for One's own sites, as well as selected areas of the upstream and downstream value chain, particularly CoLocation data centers and the IT hardware procurement area. The downstream value chain is only marginally exposed to climate-related risks in the EU due to the customer focus. However, in the medium term, this part of the value chain will also be more comprehensively integrated into the climate protection concept. Customer requirements, regulatory developments, employee feedback, and investor interests are continuously incorporated into the further development of the climate strategy. Significant impulses also come from ESG-linked financing, in which external auditors and financial partners assess the progress.

In addition to climate protection, promoting energy efficiency, and using renewable energy, adaptation to climate change is also considered in the concepts. The previous location-based analysis of physical climate risks through an external analysis tool and facility management will be expanded, formalised, and systematised in the medium term. Furthermore, opportunities to expand All for One's portfolio in anticipation of regulatory and market changes in adaptation to climate change are continuously monitored and implemented. The goal is to secure business continuity and increase the resilience of operations to climate-related events.

Operational responsibility lies with the sustainability team, led by the Senior Director of Corporate Treasury & Investor Relations, with overall responsibility held by the CFO. The management board is regularly informed about progress.

E1-3: Actions and resources in relation to climate change policies

As part of its climate strategy, All for One implements comprehensive measures to reduce its greenhouse gas emissions (Scope 1–3) and to increase energy efficiency. These measures also serve as the company's central decarbonisation levers and support both the achievement of ESG goals and the long-term transformation towards a climate-neutral organisation. Furthermore, they contribute to the reduction of negative environmental impacts and thus help mitigate the effects on potentially affected groups.

Key climate protection measures

- Energy and resource efficiency in buildings
  - Optimisation of energy consumption through the modernisation of heating, lighting, and building systems.
  - Use of digital monitoring systems for consumption transparency and identification of potential savings.
  - Expansion of the use of green electricity, preferably with proof of origin.

    Decarbonisation levers: electrification, energy efficiency and consumption reduction, use of renewable energy.

- Sustainable mobility concepts
  - Electrification of the vehicle fleet and expansion of charging infrastructure.
  - Adjustment of the car policy to promote low-emission mobility options.
  - Establishment of a comprehensive framework to facilitate sustainable travel decisions.

    Decarbonisation levers: electrification, energy efficiency and consumption reduction, use of renewable energy.

- Data centers and digital infrastructure
  - Expansion of the use of green electricity, preferably with proof of origin.
  - Migration from co-location data centers to energy-efficient hyperscalers with a higher share of renewable energy.
  - Use of energy-saving hardware and optimised server utilisation.

    Decarbonisation levers: use of renewable energy, energy efficiency, and consumption reduction.

- Emissions transparency and supply chain integration
  - Development of more detailed tracking processes for key Scope 3 categories.
  - Integration of sustainability criteria into procurement and supplier processes.
    Decarbonisation levers: decarbonisation of the supply chain, material efficiency and consumption reduction, energy efficiency and consumption reduction.

The measures already enable measurable progress in emission reductions, particularly in Scope 1 and 2, with target achievement being externally confirmed as part of the ESG-linked financing. In the long term, a net-zero emission (Net Zero) target is aimed for by no later than 2050. Specific quantitative effects (actual reductions and target pathways) are reported in accordance with ESRS E1-4.

Financial resources used

Currently, there are no clearly distinguishable separate CapEx or OpEx amounts arising from the implementation of climate protection measures, as the investments are embedded within existing budget structures:

- Facility Management: Energy efficiency and building technology
- Fleet Management: Electrification of the vehicle fleet
- Managed Services: Optimisation of data centers and use of renewable energy

Therefore, it is neither possible to clearly allocate these expenses to individual balance sheets or annex items, nor to systematically link them to the taxonomy KPIs of the Delegated Regulation (EU) 2021/2178, as the activities of All for One are taxonomy-eligible but currently not taxonomy-compliant. As part of the further development of the formal transition plan, the introduction of a central climate-relevant budget framework will be examined to improve governance and allocation in the future.

All for One's ability to reliably implement climate protection measures is moderately dependent on the continuous availability of financial resources. Currently, access to capital is secured by a solid financial position. However, in the medium term, additional investments may be required – particularly in:

- Energy infrastructure and building technology
- Digitalisation and data monitoring
- Changes to the vehicle fleet
- ESG reporting and control systems

These needs are continuously considered as part of the corporate planning.

Metrics and targets

E1-4: Targets related to climate change mitigation and adaptation

All for One aims to gradually reduce its greenhouse gas emissions and align its business operations in the long term with the 1.5°C target of the Paris Agreement. This goal is directly linked to the corporate strategy, particularly the strategic pillar of Sustainable Transformation and the corporate value of Serious Sustainability. The emission targets also serve as a central control parameter for the ESG-linked financing, through which their implementation is integrated into financial management and performance evaluation.

A variety of additional, mostly qualitative goals are intended to support the overarching emissions reduction target. These include, for example, the transition to green electricity at office locations, data centers, and in the vehicle fleet, as well as the increase in energy efficiency. In the medium term, these objectives will be made measurable and time-bound, as far as possible, within the framework of expanding and specifying the emissions reduction pathway and identifying further decarbonisation levers. Through the implementation of numerous individual measures aimed at reducing GHG emissions, potential negative climate-related impacts will simultaneously be reduced or even prevented, while climate-related risks are monitored and minimised wherever possible. Additionally, climate-related opportunities can be leveraged.

Further details can be found in the additional explanations on ESRS E1 in this report.

All for One, in addition to its fundamental alignment with the 1.5°C target of the Paris Climate Agreement, has set a GHG emissions reduction target for its Scope 1 and 2 emissions, which is externally verified within the framework of an ESG-linked financing. The target extends in a two-year cycle until 2028, with the base year being 2022/23. The activities of All for One, the emissions inventory, and other factors have not changed since then, ensuring the representativeness of the reference year.

The long-term net zero target by 2050 is currently still abstract and lacks a concrete reduction pathway. In the medium term, this will be defined with corresponding interim targets every five years starting from 2030, along with updated base years.

The information in the table below relates to All for One's Scope 1 and 2 emissions.

Reduction targets in t CO_2e	Base year 2022/23	Actual 2023/24	Actual 2024/25	Target 2025/26	Target 2027/28	Target 2050
Scope 1 and 2 GHG emissions	6,059	5,617	4,558	5,150	3,938	0
Energy efficiency and consumption reduction	0	-142	-50	-200	-200	n/a
Electrification	0	-200	-500	-600	-1,000	n/a
Use of renewable energy	0	-100	-500	-800	-1,000	n/a

The quantitative contributions of the individual decarbonisation levers provided are intended as rough guidelines and should not be considered exact values. Their determination is based on assumptions about how individual measures impact emissions, with certain measures being applicable to multiple levers simultaneously, making a clear separation impossible.

E1-5: Energy consumption and mix

The following presents the energy consumption for all processes owned or controlled by the company. This primarily includes the operation of office buildings, the data centers used by the group, as well as the energy consumption of the company's fleet, consisting of combustion engines and electric vehicles. The current disclosure of total renewable energy consumption includes qualified electricity consumption in data centers and office buildings, as well as purchased heat such as that generated by heat pumps. For part of the renewable energy used, no certificates of origin are available, which means the reported share of renewable energy is likely lower than the actual consumption – especially for the vehicle fleet, where no reliable statement can be made. Additionally, a breakdown of energy consumption by fossil and nuclear energy sources is not currently possible.

The development of energy consumption indicates that the increasing electrification of the vehicle fleet reduced the company's fuel consumption. It should also be noted that the transition of the second German data center to exclusively renewable energy sources resulted in a significant increase in the share of renewable sources in total energy consumption.

Energy consumption and energy mix

in MWh	10/2024 – 09/2025	10/2023 – 09/2024
Fuel consumption – Heating [1]	794	813
Fuel consumption – Vehicles	11,156	13,031
Fuel consumption – Electricity	6,851	6,798
of which electricity – Office buildings [2]	707	701
of which electricity – Co-location data centers [3]	5,712	5,773
of which electricity – Vehicles	432	324
Fuel consumption – Purchased heat [1]	452	416
Total consumption of non-renewable (fossil and nuclear) energy	13,812	17,867
Share of fossil sources in total energy consumption	72%	85%
Total consumption of renewable energy	5,441	3,191
Share of renewable sources in total energy consumption	28%	15%
Total energy consumption	**19,253**	**21,058**

1) Prior-year's total heating energy consumption adjusted by minus 100 MWh (improved data)

2) Prior-year figure adjusted by plus 89 MWh (improved data)

3) Prior-year figure adjusted by plus 652 MWh (correction)

In order to determine the electricity and heating consumption at the office locations, All for One relies on data from external parties such as landlords and energy suppliers. Since these are not always complete or available in time for the publication of the report, some of the information is based on location-specific extrapolations of previous consumption data. According to new information, the previously reported electricity consumption figures for our data centers did not include all data. We have corrected this in the energy consumption and GHG emissions figures for previous years.

E1-6: Gross Scopes 1, 2, 3 and Total GHG emissions

Direct Scope 1, indirect Scope 2, and upstream and downstream indirect Scope 3 gross GHG emissions

in t CO_2e	2024/25	Percentage change relative to the base year	2023/24	2022/23 (base year)
Scope 1 greenhouse gas (GHG) emissions				
Emissions – Heating fuel [1]	174	-28.4%	177	243
Emissions – Fuel consumption – Vehicles	3,445	-18.4%	4,024	4,219
Total Scope 1 gross GHG emissions	3,619	-18.9%	4,201	4,462
Scope 2 Greenhouse Gas Emissions (location-based)				
Emissions – Electricity [2]	3,139	-4.7%	3,205	3,295
Emissions – Purchased heat	103	7.3%	97	96
Location-based Scope 2 gross GHG emissions	3,242	-4.4%	3,302	3,391
Scope 2 Greenhouse Gas Emissions (market-based)				
Emissions – Electricity [3]	836	-43.3%	1,319	1,475
Emissions – Purchased heat	103	7.3%	97	96
Market-based Scope 2 gross GHG emissions	939	-40.2%	1,416	1,571
Significant Scope 3 Greenhouse Gas Emissions				
Category 1 – Purchased goods and services	857	37.3%	980	624
of which cloud computing and data center services [4]	828	36.0%	965	609
Category 2 – Capital goods	349	-6.2%	182	372
Category 6 – Business travel	1,067	-16.6%	1,394	1,279
Category 7 – Employee commuting	1,249	58.7%	968	787
Total indirect (Scope 3) gross GHG emissions	3,522	15.0%	3,524	3,062
Total GHG emissions				
Total GHG emissions (location-based)	10,383	-4.9%	11,027	10,915
Total GHG emissions (market-based)	8,080	-11.2%	9,141	9,095

1) Prior-year figure adjustesd by minus 20 t CO2e (improved data)

2) Prior-year figures adjusted by plus 348 t CO2e (2023/24) and plus 403 t CO2e (2022/23) (improved data and correction)

3) Prior-year figure adjusted by plus 42 t CO2e (improved data on elecricity consumption in offices)

4) Prior-year figures adjusted by plus 750 t CO2e (2023/24) and plus 428 t CO2e (2022/23) (changed supplier methodology)

Scope 1 GHG emissions were significantly reduced in the 2024/25 financial year through electrification and the reduction of the vehicle fleet. In Scope 2, the transition of the second German data center led to a significant decrease in emissions. In contrast, Scope 3 GHG emissions remained at the same level overall.

Regarding the disclosure of Scope 3 GHG emissions, it should be noted that, due to a changed calculation methodology from All for One's largest cloud computing provider, there have been adjustments to the data for the previous two years to ensure comparability. In addition, the necessary corrections to electricity consumption and the resulting GHG emissions in data centers were made, as described under ESRS E1-5.

Greenhouse gas intensity (total GHG emissions per net revenue)

GHG intensity per net revenue in t CO_2e	2024/25	2023/24	Change in %
Total GHG emissions (location-based) per net revenue (t CO_2e/million EUR)	19	21	-9.5%
Total GHG emissions (market-based) per net revenue (t CO_2e/million EUR)	16	18	-11.1%

The total net revenue of the group is used to calculate the greenhouse gas intensity

in EUR millions	2024/25	2023/24
Net revenue used to calculate greenhouse gas intensity	503.7	511.4
Net revenue (other)	0.0	0.0
Net revenue (in the financial statements)	503.7	511.4

2.3 ESRS E3 – Water and marine resources

Impacts, risks and opportunities management

As part of the double materiality analysis, water-related IROs of All for One were assessed. The most significant factor identified was the indirect water consumption, which can arise from the use of co-location data centers and hyperscaler services, as these – depending on location and technology – may require substantial amounts of water for cooling processes. Additionally, All for One's office locations use local water resources, which could potentially burden water-scarce regions depending on regional conditions. No further significant impacts, risks, or opportunities related to water and marine resources were identified, as the company operates exclusively in the IT and consulting sectors and does not engage in water-intensive production processes.

Currently, All for One does not have a formalised water-related management system, no specific strategy, and no defined measures to manage risks in the upstream and downstream value chain. However, employees at office locations are sensitised to handling water responsibly. Additionally, co-location data center partners predominantly use water-free or water-efficient cooling systems. In terms of physical risks such as water scarcity or drought – particularly in long-term planning horizons – All for One intends to develop a structured position on water-related issues in the medium term.

Certain disclosures required by ESRS E3, particularly detailed water-related dependencies, specific water extraction and wastewater data for the data centers used, as well as information on measures and strategies along the upstream and downstream value chain, cannot be fully reported at this time. The reasons for this are the very low relevance of the topic for the business model and the lack of data availability from external service providers (hyperscalers, co-location operators). All for One will monitor regulatory developments and the availability of relevant data and assess whether an expansion of reporting will be possible in the future.

Metrics and targets

The direct water consumption of All for One is limited to use at office locations and is collected annually. The details can be found in the table below. This consumption is very low overall due to the business model. For the CoLocation data centers used by the group, there is some qualitative information available about the cooling systems used, but no complete quantitative data on water consumption. For hyperscalers, there is currently no water-related consumption data available at the All for One level.

Water consumption

in cbm	10/2024 – 09/2025	10/2023 – 09/2024
Total water consumption	5,888	5,201

Currently, All for One does not have specific water-related goals, strategies, or measures. In the medium term, the company plans to further analyse the significance of water-related risks in the context of physical climate risks and explore options for developing a formal approach – including possible goals.

03

Social Information

3.1 ESRS S1 – Own workforce

Strategy

ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model

The workforce of All for One includes not only its own employees but also external workers who have entered into a contract with the company for the provision of services. According to ESRS 2 AR 3 a) i., these workers are classified as self-employed. However, with these workers, there is no employment contract but rather a contract for the provision of services. Their employment is regulated in the internal policy »External Resource Procurement.«. Furthermore, as a founding member of the partner network United VARs, All for One collaborates with employees of partner companies in a manner similar to working with freelancers.

With its high labour standards, All for One has had a positive impact on its employees in many areas. No actual significant negative impacts on All for One's workforce were identified, including those that could result from transition plans aimed at reducing negative environmental impacts and realising environmentally friendly and climate-neutral activities. As a people business, the company is also directly dependent on the availability of qualified, healthy, and satisfied employees. This creates both risks and opportunities, which are summarised under ESRS 1 IRO-1. No significant risks regarding forced or child labour related to its own workforce were identified.

All for One employs only workers in office-related activities, so there are no distinct physical or work environment-related risk groups. Therefore, the identified significant risks and opportunities generally affect the entire workforce equally. Differences could arise primarily from country-specific economic or regulatory frameworks. These are continuously monitored and, if necessary, addressed through targeted local measures to ensure that site-specific needs and potential impacts on specific groups of people are adequately considered.

Impacts, risks and opportunities management

S1-1 Policies related to own workforce

Principle for dealing with employees
All for One considers respect for human rights and the assurance of good working conditions as a fundamental obligation. Due to the exclusively office-based activities, there are no significant risks regarding the violation of fundamental labour and protection rights. The focus, therefore, is on concepts that go beyond legal requirements and strengthen the health, safety, equal treatment, and development of employees.

The central guiding principle is the creation of a healthy, safe, and non-discriminatory working environment that offers all employees – regardless of personal characteristics – equal opportunities and long-term development prospects. Employees continuously have access to relevant information, policies, and support services via the intranet and other communication channels, and can raise concerns at any time through HR, supervisors, or established dialogue formats.

Regular surveys and feedback mechanisms support the ongoing evaluation and further development of the existing concepts. The following outlines the key concepts used to manage the identified impacts, risks, and opportunities associated with the company's own workforce. Unless otherwise specified, the scope includes all subsidiaries and locations of All for One.

Code of Conduct:
The Code of Conduct of All for One was approved by the Board of Directors and is an integral part of the Compliance Management System. The code defines binding behavioral principles, regulates interpersonal interactions, as well as the handling of business partners and third parties, and includes guidelines to promote health, workplace safety, social progress, and sustainability. As the foundation for the company's operations and the actions of all employees, the Code of Conduct also serves as the starting point for all corporate-wide concepts related to the management of the company's own workforce.

Statement on human rights strategy:
All for One is committed to the full respect of internationally recognised human and labour rights. The statement on respect for human rights and the environment forms the binding framework for all subsidiaries of the company and applies to all activities both domestically and internationally, as well as to significant parts of the upstream and downstream value chain. Due to the exclusively knowledge-based office activities in countries with high labour standards, the risk of human rights violations oc-

curring within the company's workforce is considered to be very low. The responsibility for implementing and monitoring the human rights strategy lies with the Board of Directors. It is supported by the Compliance Management System and central risk management.

The implementation of due diligence obligations is based on internationally recognised reference instruments, including the United Nations Guiding Principles on Business and Human Rights (UNGP), the OECD Guidelines for Multinational Enterprises, the core labour standards of the International Labour Organisation (ILO), the Universal Declaration of Human Rights, the Charter of Fundamental Rights of the European Union, and the UN standards for combating discrimination against LGBTI persons. Additionally, All for One is a signatory of the Diversity Charter and adheres to the Women's Empowerment Principles (WEPs) of the United Nations in the area of gender equality.

For its own workforce, this means consistent adherence to labour, equal treatment, and social standards, as well as ensuring safe, healthy, and non-discriminatory working conditions. Furthermore, All for One's internal policies explicitly exclude all forms of human trafficking, forced labour, and child labour. Trainings, internal policies, and transparent processes support the implementation of these principles. Employees are actively involved through established participation formats, HR contacts, supervisors, the SE Works Council, and annual employee surveys. Violations can be reported confidentially through whistleblower systems.

If potential or actual human rights violations are identified, All for One takes appropriate corrective measures – ranging from internal investigations to preventive and training measures. As a result, respect for human rights is firmly embedded in the corporate culture and is regularly reviewed and further developed.

Health protection and safety:
These include prevention programs, regular training, ergonomic workplace designs, as well as internal and external safety audits. The responsibility for health protection and workplace safety lies at the senior management level and is operationally implemented by the respective leadership. The aim of the concept is to avoid physical and mental strain, maintain employees' long-term health, and thereby ensure the sustained performance and satisfaction of the workforce. Due to the exclusively knowledge-based office activities and the resulting low risk potential, there is no increased risk of workplace accidents. However, the established processes still ensure effective prevention and continuously promote awareness of safety and health in the workplace.

Equal treatment and equal opportunities:
All for One explicitly commits to equal treatment, equal opportunities, diversity, and the consistent prevention of discrimination. These principles are anchored in the company's core policies, particularly the Employee Manual, the Leadership Manual, as well as specific resources related to the General Equal Treatment Act (AGG). The concepts comprehensively cover all discrimination characteristics mentioned in EU legislation and the AGG: race, ethnic origin, skin color, gender, sexual orientation, gender identity, disability, age, religion or belief. Additionally, the company-wide understanding of diversity also considers other potential grounds for discrimination, such as social or national origin, political opinion, or other personal characteristics that could lead to disadvantage.

In the interest of fair and transparent working conditions, All for One has a globally applicable compensation policy with central responsibility held by the Chief Human Resource Officer (CHRO). Through defined role profiles and a company-wide grading system, it is ensured that equal work is paid equally. Gender equality is promoted, among other things, through the regular monitoring of the gender pay gap.

Beyond the legal requirements – including the AGG (General Equal Treatment Act) and Social Code IX – All for One actively promotes an inclusive work environment, including flexible work models, barrier-free workplace design, targeted recruitment of people with disabilities, as well as mandatory and voluntary training on diversity, inclusion, and anti-discrimination.

A central role is also played by the company-wide Equal Treatment Board, which informs about applicable principles and serves – in addition to other reporting channels such as leaders, HR, the whistleblower system, and the Compliance Officer – as a confidential point of contact for discrimination incidents. Incoming reports are examined and documented in a structured manner. In confirmed cases, appropriate corrective actions are taken, and preventive measures are adjusted.

HR and the sustainability team also regularly raise awareness among employees through informational campaigns and exchange formats. Feedback from employee surveys and monitoring processes is systematically incorporated into the further development of the concepts.

The responsibility for the concept lies with the management board, supported by the CHRO and on an operational level by the respective managers. The goal is to prevent discrimination in all its forms, create transparent frameworks, and promote an inclusive work environment characterised by fairness, respect, and appreciation.

Training and competence development:
The continuous development of employees is a central component of All for One's HR strategy. The corresponding guidelines and processes are embedded in the Employee Manual and Leadership Manual and form the basis for a systematic competence management system. In the reporting year, the career model was revised and standardised across the group to create transparent requirements and competence profiles for all roles.

Each employee has access to a wide range of internal and external training opportunities – particularly through the company's own learning portal, OneAcademy, which offers training in professional, methodological, and personal competencies. Training needs are identified and individually tailored in regular development discussions with supervisors.

The concept of competence development also includes targeted talent promotion through training programs, dual study programs, internships, and trainee programs. Additionally, young talents are supported through a mentoring program, which facilitates both knowledge transfer and personal development.

The responsibility for training and competence development lies with the management board and the CHRO, while the operational implementation is carried out by the respective line managers. The goal is to ensure the employability, motivation, and innovative capacity of employees, while also strengthening the overall performance of the organisation in the long term.

S1-2: Processes for engaging with own workers and workers' representatives about impacts

All for One continuously and systematically involves its employees in decision-making processes that have current or potential impacts on the workforce, through a variety of communication and participation formats. Involvement occurs via the intranet, regular informational events, internal exchange formats, and the annual employee survey, which specifically gathers feedback on satisfaction, working conditions, leadership, communication, and development opportunities. The results are analysed anonymously, compared with previous years, and consistently translated into concrete measures in the affected areas. Additionally, HR, direct supervisors, the Compliance Office, and other internal contact points are always available for concerns, questions, or suggestions for improvement. All line managers ensure on an operational level that every employee can raise their concerns and that their interests are taken into account. Furthermore, the CHRO, as the governing body for the group-wide HR function, is responsible for incorporating the views of the workforce, with the management board being the final decision-making authority at All for One.

A key element of the dialogue-oriented corporate culture is the »Ask the Boss« format, which enables direct communication between employees and the management on an equal footing. In addition, employees are actively involved, particularly during the conceptualisation and implementation phases of new HR or organisational initiatives, to ensure practicality, acceptance, and effectiveness. Feedback from team meetings, development dialogues, or cross-departmental exchange formats is systematically documented and incorporated into the further development of concepts, processes, and guidelines.

A central role in the participation structure is played by the SE Works Council. The basis for its activities is the co-determination agreement on employee participation in All for One Group SE, which is based on Directive 2001/86/EC and the SE Participation Act (SEBG). It regulates the information, consultation, and co-determination rights of employees in EU member states and ensures that the concerns of employees outside the EU are also considered. The overarching goal of this agreement is to promote employee diversity, support lifelong learning, ensure active health and safety protection at the highest level, guarantee responsible and transparent corporate governance in line with the »VALUES IN PRACTICE« culture, and strengthen long-term employee retention as a key success factor.

To promote diversity and strengthen specific employee groups, All for One also supports various internal networks, such as the »Rainbow Community« and the women's network »Women@Allforone«. In addition, HR and the sustainability team organise diversity-oriented dialogue formats to provide marginalised groups with targeted opportunities for exchange and participation.

The effectiveness of employee involvement is continuously assessed using both qualitative and quantitative tools. In addition to the annual employee survey, feedback from ongoing dialogues between employees, HR, leadership, and the SE Works Council is also considered in the evaluation. The results of these evaluation processes are regularly aligned with the management and relevant committees. The goal is to strengthen an open, trusting, and participatory corporate culture, ensuring that involvement and development measures are measurably effective and sustainably embedded.

S1-3: Processes to remediate negative impacts and channels for own workers to raise concerns

All for One has comprehensive procedures in place to identify, address, and effectively remedy any actual or potential negative impacts on its employees. The basis for this is a multi-tiered system of formal and informal complaint and involvement channels that are confidential, secure, and accessible to all employees.

Remedial actions and handling negative impacts
When significant negative impacts have been caused or contributed to, clearly defined processes from the HR support concept and the Compliance Management System are implemented. Reports are systematically reviewed, documented, and addressed through appropriate measures, depending on the nature of the issue, including internal investigations, organisational adjustments, and training or preventive measures. Cases of discrimination, harassment, or violations of good labour conditions principles are separately analysed, and the findings are integrated into the development of corresponding policies. The effectiveness of the measures taken is regularly evaluated, including through recurrence analyses, incident-based surveys, and annual effectiveness checks.

Channels for expressing concerns
Employees have access to a variety of internal and external channels through which they can confidentially submit concerns, complaints, or tips. These include the (internal and external) whistleblower system, designated HR contacts, direct supervisors, the Equal Treatment Board, the Compliance Officer, and the SE Works Council. These are complemented by dialog-oriented formats such as town-hall meetings, the annual employee survey, or the »Ask the CEO« format. These channels cover a wide range of topics – from everyday issues to serious compliance, labour law, or human rights violations – and ensure that employees can choose an appropriate point of contact depending on their personal trust and the sensitivity of the issue.

Complaints procedure
Depending on the nature and severity of the complaint, there are graded, proportionate, and transparent processing procedures. In this way, All for One ensures that complaints are effectively handled, root causes are sustainably eliminated, and employees are always protected and heard.

- Every day or organisational concerns are usually resolved directly with supervisors or the HR department.
- Complaints about working conditions or collectively relevant issues are addressed jointly with the SE Works Council, if necessary.
- Cases of discrimination, harassment, or other human rights-related risks are processed in a formal, documented procedure according to the guidelines of the Compliance Management System. Central points of contact are the Equal Treatment Board and the Compliance Officer.
- Reports in the whistleblower system follow a legally compliant, strictly confidential process, which includes deadlines for feedback to the complainants and a mandatory documentation period of at least seven years. Complaints are handled exclusively by trained and independent individuals.

Ensuring the availability and use of channels
All relevant channels and procedures are regularly communicated through the intranet, internal communication campaigns, onboarding processes, and mandatory training. Electronic channels, such as the whistleblower system, are available 24/7. Additional points of contact, such as HR, the Equal Treatment Board, or the SE Works Council, are accessible during regular business hours. All for One ensures that all employees are aware of, understand, and trust the available structures.

Tracking, monitoring, and effectiveness of the complaint channels
All reports are systematically recorded, documented, and followed up until completion. The compliance department regularly evaluates the type, frequency, processing time, and causes of complaints, in coordination with HR, the Equal Treatment Board, and the SE Works Council. After the completion of a complaint procedure, employees can provide feedback on fairness, transparency, and effectiveness. Additionally, the annual employee survey provides valuable insights into awareness, accessibility, and trust in the channels used. Findings from these processes are continuously incorporated into improvements.

Protection against retaliation
To protect employees, clear and binding regulations are in place against any form of retaliation. These are anchored in the Code of Conduct and the guidelines of the whistleblower system. All reports are treated confidentially, and affected individuals – including employee representatives – are explicitly protected from discrimination. Violations of this retaliation prohibition are consistently penalised.

S1-4: Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

All for One follows an integrated approach to prevent and mitigate significant negative impacts on its own workforce, and where necessary, to provide remediation. At the same time, the company systematically strengthens positive impacts and manages risks and opportunities. The concepts described in ESRS S1-1 (including the Code of Conduct, human rights strategy, health protection, equal treatment, and further training) are implemented through a bundle of measures that generally apply to all group companies and locations, unless expressly stated otherwise.

All measures collectively contribute to the realisation of the goals anchored in the Code of Conduct, the human rights strategy, and the HR principles:

- Promotion of safe, healthy, and fair working conditions,
- Strengthening of equal treatment, diversity, and inclusion,
- Continuous development of skills and employee retention.

Appropriate workload and work-life balance
To prevent excessive workload and promote a healthy work-life balance, flexible working hours, time accounts, extensive remote work options, as well as options for taking or selling vacation days have been in place for years. In the reporting year, a systematic, mandatory time tracking system was introduced in Germany to identify overtime and workloads early, ensure compliance with legal requirements, and promote a balanced workload in the long term.

Occupational safety and health
Significant negative impacts in the area of health and safety are addressed through long-established preventive measures, including ergonomic workstation design, regular safety training, health and fitness programs, subsidies for computer glasses and gym memberships, as well as a free external support program for mental health. These measures aim to maintain physical and mental health, reduce illness-related absenteeism, and enhance overall well-being.

Equality, diversity, and anti-discrimination
To prevent discrimination, harassment, and unequal treatment, binding behavioral principles are in place, along with a zero-tolerance approach to discrimination, multiple confidential reporting channels (e.g., Equal Treatment Board, HR, Whistleblower System, SE Works Council), and a clearly defined complaint process. In the area of equality and diversity, a first-ever gender pay gap analysis for Germany was conducted in the reporting year, and a company-wide career path and grading model with standardised role and function descriptions was introduced to ensure fair and transparent compensation and development pathways. In the future, the gender pay gap analysis will be expanded to include additional countries, and specific target values will be defined to reduce any existing disparities.

Competence and talent development
Positive impacts on employability, motivation, and employee retention are primarily achieved through a broad range of qualification and development measures. The internal learning platform OneAcademy and external partners provide professional and personal training, mandatory training (e.g., compliance, data protection, sustainability), apprenticeship, dual study, and trainee programs, as well as talent development and mentoring programs. These are complemented by modern, flexible working conditions and attractive benefits. In the reporting year, the information materials for the HR support concept were also revised and standardised to make access to contacts and processes easier and to improve the usability of existing support structures.

Moreover, significant opportunities arise from systematic skills development and workforce diversity. By specifically expanding future competencies – such as in new technological business areas, All for One strengthens its long-term performance and innovation capabilities. Flexible work models, along with the continued development of the employer brand, increase attractiveness in the competition for skilled workers.

Remedy procedures for actual negative impacts
To ensure that business practices do not have or contribute to significant negative impacts on the workforce, the principles of the compliance and risk management system are integrated into key governance, procurement, sales, and data management processes. Potential impacts on employees – such as workload, fair compensation, working hours, or data usage – are considered during the planning stages of projects, organisational changes, or resource allocations. Tensions between economic pressure and the protection of employees are actively addressed, guided by corporate values, the code of conduct, and the prioritisation of health, safety, and fairness.

No actual significant negative impacts on our workforce occurred in the reporting year in a systematic or structural manner. For individual cases, tiered remedy procedures are available, as described under ESRS S1-3. Depending

on the severity of the issue, these procedures range from informal resolutions between employees, managers, and HR, to the involvement of the European Works Council (SE-Works Council), and formal handling under the Compliance Management System. This includes independent review, root cause analysis, organisational or disciplinary actions, as well as supplementary training and preventive measures.

Currently, no significant effects of the transition to an environmentally friendly, climate-neutral economy have been observed on the workforce of All for One. There is currently no specific need for adaptation for the workforce arising from this transition.

Procedures for determining necessary measures and effectiveness monitoring
Necessary measures are determined as part of a regular risk and impact analysis process. Based on internal data – such as HR metrics, turnover and absenteeism analyses, employee surveys, and feedback channels – along with external developments (e.g., legal changes, labour market trends), potential and actual risks to the workforce are identified, assessed, and prioritised. The resulting measures are implemented by the relevant departments, and their effectiveness is continuously monitored through HR metrics, surveys, feedback processes, as well as compliance and risk audits. Insights gained are directly incorporated into the ongoing development and adjustment of these measures.

Provision of financial and organisational resources
Adequate financial, personnel, and organisational resources are available to manage significant impacts, risks, and opportunities related to the workforce. Relevant bodies and departments – particularly the management board, Group HR, local HR teams, Compliance & Sustainability, the SE- Works Council, and the Equal Treatment Board – have their own budgets from which measures in areas such as health, safety, training, diversity, pay transparency, and employee retention are financed. Specific initiatives, such as the learning platform OneAcademy, training programs, health initiatives, and diversity projects, have dedicated budget allocations. Other activities are co-financed through departmental or project budgets and cannot always be clearly broken down into individual measures. Additionally, an ESG-linked promissory note supports the financing of the overall strategy, including an interest component tied to the proportion of women in leadership positions. However, the implementation of measures under S1 is not dependent on external financing conditions but relies on stable internal and external resources, which are continuously reviewed within regular budgeting and planning processes.

Metrics and targets

S1-5: Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

All for One has defined a range of measurable, time-bound, and outcome-oriented goals for its workforce, which aim both to prevent negative impacts, promote positive effects, and manage significant risks and opportunities. These objectives are directly derived from the concepts and guidelines outlined in ESRS S1-1 (including the Code of Conduct, HR principles, compensation policy, diversity management, health programs, and training initiatives). All defined goals are designed to contribute to the continuous improvement of these systems.

Since no systematic negative impacts were identified in the reporting year, the objectives primarily focus on the continuous improvement of existing standards, as well as the management of the following risks and opportunities:

- **Risks:**
  Talent shortage, turnover, rising personnel costs, lack of diversity, skill gaps.
- **Opportunities:**
  Innovation capacity, employer attractiveness, stable employment, qualified young talent.

Overview of employee-related objectives:
- Secure Employment: All for One aims to continue offering its workforce stable and fulfilling employment while ensuring a sufficient pool of qualified personnel to drive the company's success. The assurance of performance capability is closely tied to a reliable workforce. Progress will be monitored through employee retention (100% minus the ratio of involuntary departures to the workforce at the beginning of the reporting period, plus new hires during the reporting year), with the goal of maintaining this metric at a stable level.

in %	Target 2024/25	Actual 10/2024 – 09/2025	Actual 10/2023 – 09/2024	Delta in %	Target 2025/26
Employee retention	89 – 90	90.4	90.9	-0.5	89 – 90

- Healthy workload and work-life balance: The full implementation and active use of electronic time tracking in Germany is to be completed by the end of 2025. By consistently recording working hours, potential overloads can be identified early and proactively avoided. Furthermore, the collected data provides valuable insights to further optimise work processes and promote a healthy, balanced work environment in the long term.

- Fair compensation and equality: The gender pay gap of 5% in Germany is to be consistently reduced further. Existing compensation structures will be regularly reviewed, and measures to promote fair and transparent salary processes will be continuously developed. Additionally, an evaluation will be conducted to assess how the analysis can be extended to other countries of operation, in order to create a comprehensive, group-wide view and identify targeted opportunities for improvement.

- Occupational safety and health: A holistic approach to promoting occupational safety and health is a key focus, particularly through the careful design of workspaces. This includes the continued expansion of ergonomic work environments, such as height-adjustable desks, to support long-term well-being and performance. Employee health will continue to be monitored through the health index (100% minus the ratio of sick days to total working days in a reporting period).

in %	Target 2024/25	Actual 10/2024 – 09/2025	Actual 10/2023 – 09/2024	Delta in %	Target 2025/26
Health index	96.5 – 97.0	96.8	96.6	0.2	96.5 – 97.0

- Diversity and Equal Opportunities: The primary focus is on increasing the proportion of women, particularly in leadership positions and technical professions. To provide a comprehensive view of diversity, the company-specific »Diversity Index« will also be further developed. This index considers various dimensions, including women in leadership roles, women in technical functions, employees with disabilities, as well as employees under 30 and over 60 years of age. The overall value is derived from the weighted sum of its individual components, normalised to a target value of 100.

Diversity Index

	30.09. 2025	30.09. 2024	Target 30.09. 2030
Diversity index value	91.4	87.6	100

Share of women

in %	30.09. 2025	30.09. 2024
Total share of women	38.3	37.4

The establishment, tracking, and continuous development of goals related to the workforce at All for One is carried out in close coordination with employees and their representatives. The process is an integral part of the group-wide HR and sustainability management and follows a participatory approach. Goals are set and prioritised, for example, with input from the SE Works Council, the management board, other management circles, leadership, and based on feedback from the annual employee survey. The sustainability team also represents the interests of external stakeholders on specific issues.

Goal achievement is regularly monitored through HR reporting, employee surveys, diversity analyses, and reports to the management board and SE-Works Council. The results are incorporated into the annual development of the HR and sustainability strategy to ensure long-term fair, inclusive, and healthy working conditions.

S1-6: Characteristics of the company's workforce

As of 30 September 2025, All for One employed 2,653 people across eight countries.

Employees by gender

Gender	Number of employees (headcount)	
	2024/25	2023/24
Male	1,636	1,759
Female	1,017	1,051
Diverse	0	0
Not disclosed	0	0
Total	**2,653**	**2,810**

Employees by country

Country	Number of employees (headcount)	
	2024/25	2023/24
Germany	1,698	1,828
Austria	173	180
Switzerland	65	66
Poland	432	449
Egypt	133	114
Türkiye	124	147
Benelux	28	26
Total	**2,653**	**2,810**

Employees (headcount) by contract type, broken down by gender (as of 30 September 2025)

Type of contract	Female	Male	Diverse	Not disclosed	Total
Number of employees	1,017	1,636	0	0	**2,653**
Number of employees with permanent employment contracts	n/a	n/a	n/a	n/a	**2,576**
Number of employees with fixed-term employment contracts	n/a	n/a	n/a	n/a	**77**
Number of on-call employees	0	0	0	0	**0**
Number of full-time employees	870	1,314	0	0	**2,184**
Number of part-time employees	311	158	0	0	**469**

In the reporting year 2024/25, a total of 502 employees left the Group. In relation to the workforce at the beginning of the period, plus all new hires, this results in a turnover rate of 15.9%. Employee turnover at All for One is measured using the metric »Employee Retention«. This is calculated using the following formula: 100% minus the ratio of involuntary departures to the workforce at the beginning of the reporting period, plus new hires during the reporting year.

In the reporting year 2024/25, this key performance indicator developed as follows:

in %	Target 2024/25	Actual 10/2024 – 09/2025	Actual 10/2023 – 09/2024	Change in % points	Target 2025/26
Employee retention (Group)	89 – 90	90.4	90.9	-0.5	89 – 90
Employee retention (parent company: All for One Group SE)	91 – 92	91.1	91.5	-0.4	91 – 92

S1-9: Diversity metrics

At All for One, the Group Executive Management (GEM), which consists of the management board (CEO and CFO) as well as the divisional board members (Chief Human Resources Officer (CHRO), Chief Commercial Officer (CCO), and Chief Technology Officer (CTO), represent the highest level of leadership.

The following shows the gender distribution at the group-wide highest leadership level within the GEM (Executive Leadership Team):

Gender	Number	Share in %
Female	1	6.7
Male	14	93.3
Other	0	0.0
Total	**15**	**100**

Since only the CEO and CFO are statutory executives, the following distinction is made in accordance with the Executive Positions Act:

- Management Level 1: statutory executives
- Management Level 2: Group Executives (division heads and other members of top management)
- Management Level 3: Senior Vice Presidents of the parent company All for One Group SE

Diversity at All for One Group SE

Share of women in %	Actual 30.09. 2025	Target 2024/25	Comparison	Actual 30.09. 2024
Supervisory board	17	17	achieved	17
Management board	0	20	not achieved	0
Second-level management	33	20	exceeded	30
Third-level management	20	20	achieved	34

It should also be noted when interpreting the key figures that the new Operating Model, established in October 2024 at All for One, resulted in a shift in hierarchy levels, which explains the noticeable differences compared to the previous year.

The following table shows the age distribution of All for One employees (as of 30 September 2025):

	30.09.2025		30.09.2024	
Age group	Number	Share in %	Number	Share in %
< 30 years	431	16	534	19
30 – 50 years	1,554	59	1,602	57
> 50 years	668	25	674	24
Total	**2,653**	**100**	**2,810**	**100**

Key instruments for monitoring diversity at All for One include various metrics related to the proportion of women in the company. These control indicators are presented below:

Diversity at All for One (Group)

Share of women in %	30.09. 2025	30.09. 2024
Total share of women	38.3	37.4
Share of women in management	23.6	21.5
Share of women in technical professions (STEM)	32.8	29.9

S1-10: Adequate wages

All for One ensures appropriate, fair, and competitive compensation for all employees. Compensation is based on objective criteria such as function, responsibility, and individual performance, and is regularly reviewed. With the introduction of the grading system and the first gender pay gap analysis in the reporting year, the foundation has been laid to transparently identify existing disparities and gradually eliminate them.

In setting grading and salary bands, All for One collaborates with an external, independent market partner to ensure the objectivity of the evaluation and to ensure that salaries are always at least in line with market standards and competitive within the industry.

S1-16: Compensation metrics (pay gap and total compensation)

In the reporting year 2024/25, a gender pay gap analysis was conducted for the German subsidiaries of All for One for the first time. This revealed a pay gap of 5%, which is below the German average of 6-7%. The analysis is planned to be expanded to the entire group in the medium term. For an explanation of the measures to reduce pay disparities, please refer to the sections S1-1 to S1-5.

Remuneration ratio

The ratio of the highest-paid individual to the average annual total compensation of all employees was 9.3 in the 2024/25 financial year (2023/24: ratio 10.6).

In accordance with data availability, we use the average rather than the median of the total annual compensation of all employees (personnel expenses, including social security contributions, asset accumulation, etc.). Part-time employees have been considered proportionally according to their employment ratio.

S1-17: Incidents, complaints and severe human rights impacts

In the reporting period, no work-related incidents or complaints related to human rights within All for One's workforce were reported. There were no cases of discrimination or harassment, nor any complaints related to internal or external whistleblower systems that would fall under this reporting obligation. Furthermore, no serious human rights violations were identified, including those that would contravene the UN Guiding Principles on Business and Human Rights, the ILO Core Labour Standards, or the OECD Guidelines. As a result, no fines, sanctions, or compensation payments were incurred.

Governance Information

4.1 ESRS G1 - Business conduct

Governance

All for One is led in a values-driven manner and aims to achieve both financial and non-financial corporate goals equally, ensuring the long-term success of the company sustainably. The foundation is a governance model based on responsible, transparent, and rule-compliant corporate management, encompassing the three pillars of opportunity and risk management, compliance management, and the internal control system.

The company is led by the management board, consisting of the CEO and CFO. Together with the three divisional board members, the CCO, CHRO, and CTO, they also form the Group Executive Management. This body bears overall responsibility for the strategic and sustainable development of the group. The operational management of sustainability is anchored with the Senior Director Corporate Treasury & Investor Relations, while the CFO at the management board level is responsible for integrating ESG aspects into strategy, reporting, and goal achievement.

Details regarding the role of the governance, management, and supervisory bodies can be found in the information provided under ESRS 2 GOV-1 within the General Information section.

Impacts, risks and opportunities management

G1-1: Business conduct policies and corporate culture

The corporate culture forms the foundation of All for One's corporate strategy and defines the framework for all other elements such as vision, mission, operating model, and strategy. It is a reflection of a value-driven, sustainable, and transparent corporate governance that is based on trust, accountability, and mutual respect. The central foundation consists of the seven company values – Smart Innovation, Pure Enthusiasm, Valuable Space, Respectful Communication, Serious Sustainability, Entrepreneurial Mindset, and We Are One. These values were developed as part of a participatory project supported by employees and form the basis for collaboration within the group, as well as the interaction with customers and partners.

The values are firmly embedded in the company's processes and are communicated and applied through onboarding, annual mandatory training, leadership programmes, and biannual employee performance reviews. Their practical implementation is systematically evaluated through the annual employee survey and feedback from recruiting, development, and offboarding discussions. All for One's Code of Conduct complements the cultural principles by providing binding guidelines for ethical and responsible behavior. It is part of the Compliance Management System, applies to all employees and business partners, and is included in the mandatory annual training programme. In doing so, it contributes to fostering a values-based, ethical corporate culture that extends to both social and environmental responsibility.

Concepts and mechanisms for corporate governance

Whistleblower and complaint system

All for One has a comprehensive whistleblower system in compliance with EU Directive 2019/1937 and the Whistleblower Protection Act. Through the digital Integrity Line, employees and external stakeholders can report legal or regulatory violations anonymously or confidentially. In addition, supervisors, HR, and the Compliance Officer are available as reporting channels. All reports are confidentially reviewed, documented, and processed by trained, independent compliance staff according to clear procedures. Whistleblowers are expressly protected from retaliation when using internal and external reporting channels. This protection includes confidentiality, protection against reprisals, training for employees and reporting channels responsible persons, as well as transparent communication with whistleblowers regarding the status and results of the process. Violations of this protection are considered compliance violations themselves. Information about the system is provided through the intranet, training sessions, and onboarding.

Investigation of violations

Incidents related to corporate governance, compliance, or ethical standards are promptly and objectively investigated in accordance with established procedural guidelines. The Compliance Department oversees the investigations, with support from Legal, Internal Audit, or external auditors when needed. Confirmed violations result in appropriate remedial actions, including process changes, training, or disciplinary measures. The CFO is responsible for overseeing governance and compliance structures at the management board level.

Anti-corruption and bribery prevention concepts
Although the risk of corruption is low due to the business model, All for One maintains clear anti-corruption standards within its Code of Conduct and Compliance Management System. Detailed reports or suspected cases are received by the Compliance Department and processed according to established procedural guidelines. The employees responsible are specially trained, independent, and committed to confidentiality. In complex or serious cases, additional departments such as Legal, Internal Audit, or external, independent auditors are involved to ensure an objective assessment. If a violation is confirmed, the Compliance Department, in collaboration with the affected areas, develops remedial actions and preventive initiatives, such as process adjustments, training, or disciplinary measures. The entire process is documented and overseen by the CFO, who is responsible for compliance and governance at the management board level.

Particularly sensitive areas include procurement, sourcing, and sales. For these functions, enhanced control mechanisms, the four-eyes principle, and mandatory training on integrity, conflicts of interest, and gifts and invitations are in place. Violations are thoroughly investigated and sanctioned.

Training concept for good corporate governance
onboarding on topics such as corporate culture, values, the Code of Conduct, compliance, information security, and data protection. Additionally, they participate annually in mandatory e-learning courses to refresh and deepen their knowledge on these topics. Furthermore, leaders and high-potential employees undergo specialised training programmes that cover aspects of responsible leadership, decision-making, integrity, and role modeling.

Additionally, ad-hoc training sessions are conducted as needed, for example, in the case of regulatory changes or new internal policies. Training content and participation are documented and regularly reviewed. This ensures that All for One effectively guarantees all employees understand, apply, and actively live the principles of good corporate governance in their daily work.

G1-2: Management of relationships with suppliers

All for One maintains long-term, partnership-based, and value-oriented relationships with its suppliers. The foundation of this collaboration is the expectation that all business partners adhere to the principles enshrined in the Code of Conduct – integrity, respect for human rights, environmental responsibility, and fair competition. Supplier management is an integral part of the compliance and risk management system and is jointly overseen by the Procurement, Sustainability, and Compliance departments.

By focusing on a small number of strategic partners (e.g., SAP, Microsoft), implementing structured selection processes, and continuous monitoring, the company enhances stability, transparency, and compliance in its supply chain. Due to the service-oriented focus with a low share of physical goods, ecological risks in the supply chain are generally limited. However, when selecting new suppliers and service providers, All for One explicitly considers social and environmental criteria. All direct suppliers are expected to respect and apply the principles of All for One's Code of Conduct within their own organisations. This also includes passing these expectations on to their own suppliers to ensure sustainability standards throughout the entire value chain.

All for One fulfills its human rights and environmental due diligence obligations through a multi-level risk analysis in accordance with the Supply Chain Due Diligence Act (LkSG). This analysis assesses industry- and country-specific risks, particularly with regard to vulnerable groups. Suspected cases are investigated independently and may lead to preventive or remedial actions, including the termination of business relationships. Risk assessments are conducted annually and as needed, with external analysis systems supporting the continuous monitoring of social and environmental risks. In this way, All for One ensures that negative impacts within the supply chain are identified, addressed, and minimised at an early stage.

Concept for preventing payment delays
All for One has a clearly defined concept to prevent payment delays, particularly tailored to the needs of small and medium-sized enterprises (SMEs), as the majority of the customer base consists of SMEs and mid-market companies. As part of an externally certified electronic invoicing process, all process steps have been reviewed and standardised. The concept ensures that payment terms agreed upon individually with all business partners are documented and adhered to.

The underlying system solution for invoice processing includes formal process documentation that is accessible to all employees, providing transparent explanations of the applicable deadlines and rules. Automated reminder functions facilitate the timely processing and approval of invoices, effectively preventing payment delays. New employees receive focused training on internal processes and payment policies as part of their onboarding, ensuring the consistent application of the guidelines. This combination of technical support, clear responsibilities, and ongoing training guarantees reliable and transparent payment management.

G1-3: Prevention and detection of corruption and bribery

System for prevention, detection and sanctioning

All for One has a group-wide Compliance Management System that integrates all measures for the prevention, detection, investigation, and sanctioning of corruption and bribery. This system is based on the group-wide Code of Conduct, which sets binding principles of integrity, fairness, and transparency in business transactions. The Code includes clear guidelines and procedures on gifts and invitations, conflicts of interest, business partner checks, and reporting channels for compliance violations. The system is further supported by an internal control system (ICS), regular risk assessments, and clearly defined responsibilities.

The central component of the system is a multi-step, closely integrated approach that includes the following elements:

- Prevention: Regular mandatory training, the four-eyes principle in high-risk areas such as procurement and contract signing, defined approval processes, and clear behavioral and authorisation guidelines ensure that corruption risks are minimised at the outset.
- Monitoring: Compliance with the guidelines is continuously monitored through the Internal Control System (ICS) and risk management. In addition, internal audits regularly conduct targeted reviews. Annually, approximately 5 to 10% of operational sites are randomly inspected for potential irregularities, including price-fixing, anti-competitive behavior, or possible corrupt activities. No incidents or substantiated suspicions were identified in the reporting year.
- Detection: The »Integrity Line« provides an anonymous or personalised reporting mechanism for employees and external stakeholders to report corruption risks. The system complies with the EU Whistleblower Directive and the Whistleblower Protection Act. Reports are treated confidentially, documented, and reviewed in accordance with legal requirements. Whistleblowers are organisationally and legally protected from retaliation.
- Investigation and Sanctioning: If allegations of potential violations are raised, a formal investigation procedure is initiated. This includes a thorough investigation of the facts, the development of appropriate remedial actions, and – if necessary – disciplinary consequences. All findings are documented and systematically used to improve the Compliance Management System. In serious or complex cases, external independent auditors are engaged to ensure objectivity, neutrality, and transparency. Relevant incidents, preventive measures, and the results of compliance audits are regularly reported to the board of directors and the supervisory board. In addition, a comprehensive annual report on compliance activities, risks, and training is prepared. Specific reports are generated in the event of significant developments or regulatory changes.

Communication and accessibility of policies

All regulations related to corruption and bribery prevention are always accessible via the intranet. Continuous training and awareness-raising are considered particularly important by All for One in order to maintain and further enhance the effectiveness of its Compliance Management System. Therefore, all employees and leaders are regularly trained on integrity, compliance, and anti-corruption topics. Part of these awareness measures include the principles and guidelines of All for One's Compliance Management System, as well as compliance-relevant issues such as events, gifts, and conflicts of interest. The seriousness of these topics is emphasised during the onboarding process for new employees. Leaders are specifically prepared for their role as role models and their responsibility for compliant behavior through leadership programmes. Participation rates and the content of the training are regularly reviewed and further developed. The management and supervisory bodies are also periodically trained on relevant topics.

Metrics and targets

G1-4: Confirmed incidents of corruption or bribery

In the reporting year, no cases of corruption or bribery were identified within All for One. Similarly, there are no indications of involvement in such incidents within the upstream or downstream value chain. Therefore, there were neither convictions nor regulatory fines, and no measures were required to sanction or correct any behavior. The existing prevention and control mechanisms of the Compliance Management System remain in place and continue to be monitored and developed as originally intended.

G1-6: Payment practices

All for One does not have standardised payment terms, as payment deadlines are generally agreed upon individually with each supplier. Therefore, there is no categorisation based on supplier groups or standardised deadline models, and no percentage of payments can be reported that falls under such standard terms.

Regardless of the individually agreed terms, All for One generally aims to make payments within 10 days to ensure reliable and cooperative partnerships. Exceptions are supplier relationships with explicitly longer payment terms, such as 60 days, especially with large companies.

In these cases, payments are typically made on the due date within the agreed deadline. For smaller companies, shorter payment terms are often agreed upon, and All for One typically fulfills them early to avoid burdening their liquidity. Larger suppliers, on the other hand, often set longer payment terms, which are also reliably adhered to.

Since all payment terms are individually agreed upon, the average payment time also varies. However, it regularly falls within the contractual or legally defined deadlines.

Appendix

List of data points in general and thematic standards deriving from other EU legislation

Disclosure obligation and associated data point	Page
ESRS 2 GOV-1 Gender diversity in management and supervisory bodies, paragraph 21 letter d	8 f.
ESRS 2 GOV-1 Percentage of members of management bodies who are independent, paragraph 21 letter e	8 f.
ESRS 2 GOV-4 Declaration on due diligence, paragraph 30	11
ESRS 2 SBM-1 Involvement in activities related to fossil fuels, paragraph 40 letter d point (i)	not material / not applicable
ESRS 2 SBM-1 Involvement in activities related to the production of chemicals, paragraph 40 letter d point (ii)	not material / not applicable
ESRS 2 SBM-1 Involvement in activities related to controversial weapons, paragraph 40 letter d point (iii)	not material / not applicable
ESRS 2 SBM-1 Involvement in activities related to the cultivation and production of tobacco, paragraph 40 letter d point (iv)	not material / not applicable
ESRS E1-1 Transition plan towards achieving climate neutrality by 2050, paragraph 14	28 f.
ESRS E1-1 Companies excluded from Paris-aligned reference values, paragraph 16 letter g	29
ESRS E1-4 GHG emissions reduction targets, paragraph 34	32 f.
ESRS E1-5 Energy consumption from fossil fuels broken down by sources (only climate-intensive sectors), paragraph 38	not material / not applicable
ESRS E1-5 Energy consumption and energy mix, paragraph 37	33
ESRS E1-5 Energy intensity related to activities in climate-intensive sectors, paragraphs 40 to 43	not material / not applicable
ESRS E1-6 Gross GHG emissions of scopes 1, 2 and 3 and total GHG emissions, paragraph 44	34
ESRS E1-6 Intensity of gross GHG emissions, paragraphs 53 to 55	35
ESRS E1-7 Removal of greenhouse gases and CO_2 certificates, paragraph 56	not material / not applicable
ESRS E1-9 Exposure of the reference portfolio to climate-related physical risks, paragraph 66	not material / not applicable
ESRS E1-9 Breakdown of monetary amounts by acute and chronic physical risk, paragraph 66 letter a; location of significant assets with substantial physical risk, paragraph 66 letter c	not material / not applicable
ESRS E1-9 Breakdown of carrying value of real estate by energy-efficiency class, paragraph 67 letter c	not material / not applicable
ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities, paragraph 69	not material / not applicable
ESRS E2-4 Quantity of each pollutant listed in Annex II of the E-PRTR Regulation released to air, water and soil, paragraph 28	not material / not applicable
ESRS E3-1 Water and marine resources, paragraph 9	35
ESRS E3-1 Specific concept, paragraph 13	35
ESRS E3-1 Sustainable oceans and seas, paragraph 14	not material / not applicable
ESRS E3-4 Total volume of recovered and reused water, paragraph 28 letter c	not material / not applicable
ESRS E3-4 Total water consumption in m^3 per net revenues from own activities, paragraph 29	not material / not applicable

ESRS 2 – SBM-3 – E4 paragraph 16 letter a point (i)	not material / not applicable
ESRS 2 – SBM-3 – E4 paragraph 16 letter b	not material / not applicable
ESRS 2 – SBM-3 – E4 paragraph 16 letter c	not material / not applicable
ESRS E4-2 Sustainable practices/concepts in land-use and agriculture, paragraph 24 letter b	not material / not applicable
ESRS E4-2 Sustainable practices/concepts in marine/ocean context, paragraph 24 letter c	not material / not applicable
ESRS E4-2 Concepts to prevent deforestation, paragraph 24 letter d	not material / not applicable
ESRS E5-5 Non-recycled waste, paragraph 37 letter d	not material / not applicable
ESRS E5-5 Hazardous and radioactive waste, paragraph 39	not material / not applicable
ESRS 2 SBM3 – S1 Risk of forced labour, paragraph 14 letter f	36
ESRS 2 SBM3 – S1 Risk of child labour, paragraph 14 letter g	36
ESRS S1-1 Commitments in human-rights policy, paragraph 20	36 ff.
ESRS S1-1 Due diligence requirements concerning issues covered by ILO Fundamental Conventions 1–8, paragraph 21	36 ff.
ESRS S1-1 Procedures and measures to combat human trafficking, paragraph 22	36 ff.
ESRS S1-1 Concept or management system for prevention of occupational accidents, paragraph 23	37
ESRS S1-3 Handling of grievances, paragraph 32 letter c	39
ESRS S1-14 Number of deaths and number and rate of work accidents, paragraphs 88 letters b and c	not material / not applicable
ESRS S1-14 Number of days lost due to injuries, accidents, fatalities or illnesses, paragraph 88 letter e	not material / not applicable
ESRS S1-16 Unadjusted gender pay gap, paragraph 97 letter a	44
ESRS S1-16 Excessive remuneration of members of management bodies, paragraph 97 letter b	44
ESRS S1-17 Cases of discrimination, paragraph 103 letter a	44
ESRS S1-17 Non-compliance with UN Guiding Principles on Business and Human Rights and OECD Guidelines, paragraph 104 letter a	44
ESRS 2 SBM3 – S2 Significant risk of child labour or forced labour in the supply chain, paragraph 11 letter b	not material / not applicable
ESRS S2-1 Human-rights policy commitments in supply chain, paragraph 17	not material / not applicable
ESRS S2-1 Policies related to labour in supply chain, paragraph 18	not material / not applicable
ESRS S2-1 Non-compliance with UN Guiding Principles on Business and Human Rights and OECD Guidelines in supply chain, paragraph 19	not material / not applicable
ESRS S2-1 Due-diligence requirements regarding ILO fundamental conventions in supply chain, paragraph 19	not material / not applicable
ESRS S2-4 Issues and incidents related to human-rights in upstream and downstream value chain, paragraph 36	not material / not applicable
ESRS S3-1 Human-rights commitments regarding customers/end-users, paragraph 16	not material / not applicable

ESRS S3-1 Non-compliance with UN Guiding Principles on Business and Human Rights, ILO principles or OECD Guidelines, paragraph 17	not material / not applicable
ESRS S3-4 Issues and incidents related to human-rights in downstream value chain, paragraph 36	not material / not applicable
ESRS S4-1 Concepts relating to consumers and end-users, paragraph 16	not material / not applicable
ESRS S4-1 Non-compliance with UN Guiding Principles on Business and Human Rights and OECD Guidelines concerning consumers/end-users, paragraph 17	not material / not applicable
ESRS S4-4 Issues and incidents related to human-rights among consumers/end-users, paragraph 35	not material / not applicable
ESRS G1-1 UN Convention against Corruption compliance, paragraph 10 letter b	45
ESRS G1-1 Whistle-blower protection, paragraph 10 letter d	45
ESRS G1-4 Fines for violations of anti-corruption and bribery regulations, paragraph 24 letter a	47
ESRS G1-4 Policies and standards for combating corruption and bribery, paragraph 24 letter b	47

EU Taxonomy Reporting Templates

Proportion of turnover from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2024/25

Financial year		*2024/25*		Substantial Contribution Criteria						DSNH criteria ('Does Not Significantly Harm')									
Economic activites (1)	Code (a) (2)	Turnover (3)	Proportion of Turnover, year 2024/25 (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.) turnover, year 2023/24 (18)	Category enabling activity (19)	Category transitional activitiy (20)
		[KEUR]	*%*	*Y; N; N/ EL (b)*	*Y; N; N/ EL (b)*	*Y; N; N/ EL (b)*	*Y; N; N/ EL (b)*	*Y; N; N/ EL (b)*	*Y; N; N/ EL (b)*	*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%	N	N/EL	N/EL	N/EL	N	N/EL	N	N	N	N	N	N	N	0%		
Of which Enabling		0	0%	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N	N	N	0%	E	
Of which Transitional		0	0%	N						N	N	N	N	N	N	N	0%		T
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL; N/EL (c)	*EL; N/EL (c)*	*EL; N/EL (c)*	*EL; N/EL (c)*	*EL; N/EL (c)*	*EL; N/EL (c)*										
8.1. Data processing, hosting and related activities	CCM 8.1	74.624	14,8%	N/EL	EL	N/EL	N/EL	N/EL	N/EL								13,7%		
5.5. Product-as-a-service and other circular use- and result-oriented service models	CE 5.5	6.481	1,3%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								1,5%		
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomyy-aligned activities)		81.105	16,1%	0,0%	16,1%	0,0%	0,0%	0,0%	0,0%								15,2%		
A. Turnover of Taxonomy eligible activities (*A.1+A.2*)		81.105	16,1%	0,0%	16,1%	0,0%	0,0%	0,0%	0,0%								15,2%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of Taxonomy-non-eligible activites		**422.619**	83,9%																
TOTAL		**503.724**	**100%**																

(a) The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the Section number of the activity in the relevant Annex covering the objective, i.e.:
- Climate Change Mitigation: CCM
- Climate Change Adaptation: CCA
- Water and Marine Resources: WTR
- Circular Economy: CE
- Pollution Prevention and Control: PPC
- Biodiversity and ecosystems: BIO

(b) Y - Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective
N - No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective
N/EL – not eligible, Taxonomy non-eligible activity for the relevant environmental objective

(f) EL - Taxonomy eligible activity for the relevant objective
N/EL - Taxonomy non-eligible activity for the relevant objective

Proportion of CapEx from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2024/25

Financial year		*2024/25*		Substantial Contribution Criteria						DSNH criteria ('Does Not Significantly Harm')									
Economic activites (1)	Code (a) (2)	OpEx (3)	Proportion of OpEx, year 2024/25 (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.) OpEx, year 2023/24 (18)	Category enabling activity (19)	Category transitional activitiy (20)
		[KEUR]	*%*	*Y; N; N/ EL (b)*	*Y; N; N/ EL (b)*	*Y; N; N/ EL (b)*	*Y; N; N/ EL (b)*	*Y; N; N/ EL (b)*	*Y; N; N/ EL (b)*	*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)																			
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0,0%	N	N/EL	N/EL	N/EL	N	N/EL	N	N	N	N	N	N	N	0,0%		
Of which Enabling		0	0,0%	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N	N	N	0,0%	E	
Of which Transitional		0	0,0%	N						N	N	N	N	N	N	N	0,0%		T
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL; N/EL (c)	*EL; N/EL (c)*	*EL; N/EL (c)*	*EL; N/EL (c)*	*EL; N/EL (c)*	*EL; N/EL (c)*										
6.5 Transport by motorbikes, passenger cars and light commercial vehicles	CM 6.5	1.217	23,1%	N/EL	EL	N/EL	N/EL	N/EL	N/EL								20,6%		
7.7 Acquisition and ownership of buildings	CM 7.7	48	0,9%	N/EL	EL	N/EL	N/EL	N/EL	N/EL								1,9%		
8.1 Data processing, hosting and related activities	CM 8.1	2.651	50,4%	N/EL	EL	N/EL	N/EL	N/EL	N/EL								53,1%		
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomyy-aligned activities) (A.2)		3.916	74,5%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%								75,6%		
A. OpEx of Taxonomy eligible activities (*A.1+A.2*)		3.916	74,5%	0,0%	74,5%	0,0%	0,0%	0,0%	0,0%								75,6%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
OpEx of Taxonomy-non-eligible activites		**1.342**	25,5%																
TOTAL (A+B)		**5.258**	**100%**																

(a) The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the Section number of the activity in the relevant Annex covering the objective, i.e.:
- Climate Change Mitigation: CCM
- Climate Change Adaptation: CCA
- Water and Marine Resources: WTR
- Circular Economy: CE
- Pollution Prevention and Control: PPC
- Biodiversity and ecosystems: BIO

(b) Y - Yes, Taxonomy eligible and Taxonomy-aligned activity with the relevant environmental objective
N - No, Taxonomy eligible but not Taxonomy-aligned activity with the relevant environmental objective
N/EL – not eligible, Taxonomy non-eligible activity for the relevant environmental objective

(c) EL - Taxonomy eligible activity for the relevant objective
N/EL - Taxonomy non-eligible activity for the relevant objective

Proportion of CapEx from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2024/25

Financial year		*2024/25*		Substantial Contribution Criteria						DSNH criteria ('Does Not Significantly Harm')									
Economic activites (1)	Code (a) (2)	OpEx (3)	Proportion of OpEx, year 2024/25 (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.) OpEx, year 2023/24 (18)	Category enabling activity (19)	Category transitional activitiy (20)
		[KEUR]	*%*	*Y; N; N/ EL (b)*	*Y; N; N/ EL (b)*	*Y; N; N/ EL (b)*	*Y; N; N/ EL (b)*	*Y; N; N/ EL (b)*	*Y; N; N/ EL (b)*	*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)																			
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0,0%	N	N/EL	N/EL	N/EL	N	N/EL	N	N	N	N	N	N	N	0,0%		
Of which Enabling		0	0,0%	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N	N	N	0,0%	E	
Of which Transitional		0	0,0%	N						N	N	N	N	N	N	N	0,0%		T
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL; N/EL (c)	*EL; N/EL (c)*	*EL; N/EL (c)*	*EL; N/EL (c)*	*EL; N/EL (c)*	*EL; N/EL (c)*										
6.5 Transport by motorbikes, passenger cars and light commercial vehicles	CM 6.5	1.217	23,1%	N/EL	EL	N/EL	N/EL	N/EL	N/EL								20,6%		
7.7 Acquisition and ownership of buildings	CM 7.7	48	0,9%	N/EL	EL	N/EL	N/EL	N/EL	N/EL								1,9%		
8.1 Data processing, hosting and related activities	CM 8.1	2.651	50,4%	N/EL	EL	N/EL	N/EL	N/EL	N/EL								53,1%		
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomyy-aligned activities) (A.2)		3.916	74,5%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%								75,6%		
A. OpEx of Taxonomy eligible activities (*A.1+A.2*)		3.916	74,5%	0,0%	74,5%	0,0%	0,0%	0,0%	0,0%								75,6%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
OpEx of Taxonomy-non-eligible activites		**1.342**	25,5%																
TOTAL (A+B)		**5.258**	**100%**																

(a) The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the Section number of the activity in the relevant Annex covering the objective, i.e.:
- Climate Change Mitigation: CCM
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(b) Y - Yes, Taxonomy eligible and Taxonomy-aligned activity with the relevant environmental objective
N - No, Taxonomy eligible but not Taxonomy-aligned activity with the relevant environmental objective
N/EL – not eligible, Taxonomy non-eligible activity for the relevant environmental objective

(c) EL - Taxonomy eligible activity for the relevant objective
N/EL - Taxonomy non-eligible activity for the relevant objective

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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