



all for one
Group

2021
/ 22

SUSTAINABILITY REPORT
DRIVING SUSTAINABILITY

KEY FIGURES

2021/22



SALES
in EUR MILLIONS

452,7
2020/21: 372,9



ENERGY CONSUMPTION
in MWh

18.894
2020/21: 12.124*



GHG-EMISSIONS
in t CO₂e

10.100
2020/21: 7.460*



MOBILITY INDEX
in %

5,15
2020/21: 3,32*



**DATA CENTER
SUSTAINABILITY
INDEX**

0,2953
2020/21: 0,236*



EMPLOYEES
zum 30.09.2022

2.758
2020/21: 1.991



**EMPLOYEE
RETENTION**
in %

91,2
2020/21: 93,6



DIVERSITY
Share of women in %

35,1
2020/21: 33,6



**WOMEN IN
MANAGEMENT**
Share of women in %

19,4
2020/21: n/a



EMPLOYEES IN TRAINING
at 30.09.2022

137
2020/21: 93



TRAINING COST
in KEUR

1.311
2020/21: 1.297



HEALTH INDEX
in %

96,6
2020/21: 97,4

*Adjusted



ABOUT US

ALL FOR ONE GROUP INCREASES THE
COMPETITIVENESS OF COMPANIES
IN A DIGITAL WORLD

The Group unites strategic and management consulting, process consulting, industry insight and technology expertise in combination with IT consulting and services under one roof. With market leading business software solutions based on SAP, Microsoft and IBM together with more than 2,700 experts, All for One Group SE orchestrates all aspects of competitive strength: strategy, business model, customer & employee experience, new work, big data & analytics, but also IoT, artificial intelligence or cybersecurity & compliance and intelligent ERP as the digital core. The leading consulting and IT group supports more than 3,000 clients from Germany, Austria, Poland and Switzerland in their business transformation.

TABLE OF CONTENTS

DRIVING SUSTAINABILITY	3
ABOUT THIS REPORT	5
GENERAL INFORMATION	6
SUSTAINABILITY CONCEPT – STRATEGY	9
01. Strategic analysis and action	9
02. Materiality	10
03. Objectives	12
04. Depth of the value chain	13
SUSTAINABILITY CONCEPT – PROCESS MANAGEMENT	16
05. Responsibility	16
06. Rules and processes	17
07. Control	18
08. Incentive schemes	19
09. Stakeholder engagement	21
10. Innovation and product management	24
SUSTAINABILITY ASPECTS – ENVIRONMENT	27
11. Use of natural resources	27
12. Resource management	29
13. Climate-relevant emissions (including EU taxonomy)	32
SUSTAINABILITY ASPECTS – SOCIETY	39
14. Employment rights	39
15. Equal opportunities	41
16. Qualification	45
17. Human rights	49
18. Corporate citizenship	52
19. Political influence	54
20. Conduct that complies with all regulations and policies	55
MASTHEAD	59

DRIVING SUSTAINABILITY

»Sustainability« is about nothing less than assuring the ability to compete and ensuring resilience into the future. So it is high time to take the reins and spotlight the strategic focus on sustainability. Our base of more than 3,000 customers have two strong allies supporting their efforts: their own staff and the consultants at All for One Group.

Brussels makes the rules and passes the laws. Business customers stipulate »responsibility« in their procurement policies. Investors review their decisions for adherence to ESG standards. Employees feel better working for companies that lead the way when it comes to responsibility for the environment, society and a leadership culture. And let us not forget: The careful use of resources has always provided tangible economic advantages, not just when the prices of commodities and energy are exploding. Basically: For companies, »sustainability« is about nothing less than assuring their ability to compete and ensuring resilience into the future. Nowadays, companies are focusing more than ever on sustainability transformation.

Sustainability is becoming a management issue

»We work sustainably and use our digital capabilities to support our customers on their journeys«. The vision of All for One Group clearly shows the direction it is taking with regard to sustainability. »We have internalised sustainability. And not just within the Company. On the contrary, our customers are also increasingly becoming aware of the fact that sustainability is critical for their business«, summarises Michael Zitz, Co-CEO of All for One Group. »We are putting our portfolio on an ever broader footing to increasingly drive sustainability for our customers, as well. Nowadays, our Sustainable Services & Solutions are in demand for the widest range of scenarios, sectors of industry and areas of customer activity – from product carbon footprints to ESG-driven corporate governance and reporting procedures to sustainability along the supply chain. Focus is increasingly on efficiency, more automation and smart digital processes. In this respect, we have also brought

our major partners – especially SAP and Microsoft – and our global partner network United VARs on board.



MICHAEL ZITZ
Co-CEO


Just recently, we received a »United VARs Sustainability Award« for our portfolio of solutions. Because sustainability is increasingly becoming a management issue and thus an area of strategic focus, we are spending more time acting as consultants on strategic, management and transformation issues at management level. »In addition to their own employees, our base of

more than 3,000 customers have a second strong ally they can count on in the shape of All for One Group«.

»Faces of Sustainability«, after all, there are numerous facets to sustainability

It is, by far, no longer just the younger generations who stand up for their personal convictions and expect their employers to play a leading role in climate protection and society. The momentum that can grow when initial sustainability suggestions evolve into actual solutions, not just within the Company but also for our markets and customers is showcased by the »Faces of Sustainability« on our [website](#). The statements by our employees give some inkling of the creative breadth of impulses, ideas and expertise in our Sustainable Services & Solutions.

**OUR WORK IS SHAPED BY
THE FOLLOWING VISION:
WE ACT SUSTAINABLY AND
SUPPORT OUR CUSTOMERS
ON THEIR OWN JOURNEYS
TO SUSTAINABILITY**



MICHAEL ZITZ
Co-CEO

ABOUT THIS REPORT

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

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

Audit and Publication

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

The Supervisory Board of All for One Group SE has reviewed this Sustainability Report and approved it for publication at its meeting to discuss the annual financial statements on 8 December 2022.

Our Sustainability Report was published on 14 December 2022, together with the annual financial statements and the consolidated financial statements for financial year 2021/22, to coincide with the financial statements press conference. Our Sustainability Report is available for public inspection on both our website at http://www.all-for-one.com/csr_e and on the DNK website at <https://www.deutscher-nachhaltigkeitskodex.de>

GENERAL INFORMATION

REPORTING COMPANY

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

All for One Group SE and its subsidiaries (together »All for One Group« or »Group«) provide their services mainly in the German-speaking markets of Germany, Austria and Switzerland (DACH region) and, since 1 October 2021, increasingly in Poland.

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 of its subsidiaries. Disclosures relating solely to the parent company All for One Group SE are marked accordingly (Section 298 (2) sentence 3 HGB).

Frameworks and initiatives

This Sustainability Report, which has been compiled in line with the specifications of the **Deutscher Nachhaltigkeitskodex/German Sustainability Code (DNK)**, also incorporates the recommendations of the German **»National action plan for economic growth and human rights«** and contains the appropriate information. In the current year under review, we also started the process to sign the **»Diversity Charter«** (Charta der Vielfalt e.V., Berlin).

EU taxonomy

In light of the difference between our financial year and the calendar year, the financial year under review 2021/22 is the first time we have implemented EU taxonomy requirements and provided the appropriate information.

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

By issuing its »Sustainable Development Goals« (SDGs), the United Nations (UN) has created a system of goals for managing global sustainability development. The system defines 17 individual SDGs together with corresponding sub-goals and indicators. Application is primarily aimed at governments and state-run organisations although a growing number of businesses such as All for One Group are using the SDGs as guidelines. Our contribution to achieving the goals is discussed in more detail in section 3. Moreover, the direct correlation between our sustainability activities and the SDGs is highlighted in this Sustainability Report with the corresponding SDG icon at the start of the respective section.

BASIS OF PRESENTATION

Financial year

The financial year 2021/22 of All for One Group SE commenced on 1 October 2021 and ended on 30 September 2022. The corresponding prior-year period therefore ran from 1 October 2020 to 30 September 2021. Our Sustainability Report relates to these aforementioned reporting periods. In the financial year just ended, All for One Group generated sales of EUR 452,7 million (prior year: EUR 372.9 million). As of 30/09/2022, 2,758 (30/09/2021: 1,991) people were employed.

»Covid-19« is synonymous with the coronavirus pandemic

Our current reporting year 2021/22 was again affected by the consequences of the global coronavirus pandemic. For reasons of simplification and to avoid repetitious descriptions of one and the same circumstances in various sections of this report, we always use »Covid-19« as an abbreviated synonym.

Forward-looking statements

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

Gender neutrality

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

Integrated report versus separate report

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

- Annual and consolidated financial statements (including combined management report)
- Report of the Supervisory Board
- Compensation report
- Corporate governance report

All these reports – including this Sustainability Report and our additional »Notes on greenhouse gas calculation methods 2021/22« – can be found on our website at www.all-for-one.com/reports_e, together with further information.

Additions to the scope of consolidation

Acquisitions constitute an important strategic element for our Group. Through acquisitions, the scope of consolidation of All for One Group SE has grown as follows during the current year under review: All for One Poland (since 1 Oct 2021), ASC Group (Switzerland, since 1 Oct 2021), blue-zone GmbH (since 1 Dec 2021), POET GmbH and POET Egypt LLC (both since 2 May 2022). All newly acquired companies are included in our Sustainability Report 2021/22.

BUSINESS MODEL AND PORTFOLIO

All for One Group sees itself as a leading consulting and IT Group, and valued digitalisation partner. Our strategy is tailored to increasing our customers' competitiveness in a digital world. With our expertise and implementation skill we provide companies with comprehensive advice that encompasses all relevant issues, and aims to ensure as perfect and seamless an interaction between people, strategies, processes, data and systems as possible. Our integrated business model combines strategic and management consulting, process consulting, industry expertise, technology expertise, IT consulting and services, and transformation management. At the same time, the integrated business model is designed to generate the highest possible recurring revenues from cloud services and support, and software support.

Focus on selected customer and market segments

Our **customers** mainly rank as midsize, although a growing number ranks as »upper« midsize. These are companies with annual sales up to a range in the middle

single-digit billions yet still with an "SME" culture when it comes to their organisation, processes and how they want to be treated by »their« service provider. Our **industry focus** is on companies operating in mechanical and plant engineering, automotive supply, consumer products and project services. We mainly use our own resources at numerous offices close to our customers to manage our business relationships in Germany, Austria, Poland and Switzerland. To secure the **global provision of local support** to our mostly international customers, we set up the United VARs partner network in 2006. This alliance enables us to offer local support in – meanwhile – more than 100 countries based on uniform quality standards and recognised project methods.

Service portfolio aligned to all-inclusive customer support

As an integrated IT service provider, All for One Group offers its customers a coordinated portfolio of solutions and services over the entire life cycle of an IT investment. The Service and Solution portfolio centers around the CORE area of SAP S/4 HANA, vastly advanced corporate software that forms the basis and »digital core« of any business software landscape. The Service portfolio also encompasses »Employee Experience« (optimisation of HR processes), »Customer Experience« (ideal customer experience design, digital solutions to promote customer acquisition and retention), »Business Analytics« (data-based efficient business management using AI), and »IoT & Machine Learning« (sensor-controlled business workflows). Microsoft solutions in the fields of »Cybersecurity & Compliance« (data and information security) and for »New Work & Collaboration« (designing the ideal digital work environment and enabling agile collaboration) complement the portfolio of products and services. To provide even more targeted and comprehensive support to legacy customers, »Value Lifecycle Services« has been established as a new global market unit that encompasses both legacy customer relationship management, support, overseeing the customers' extensive application landscapes (»Application Services«) and operating their IT systems (»Managed Services«) in the Enterprise Cloud. The Group also offers strategic, management and transformation consulting at »C Level« (management level). This comprehensive portfolio enables the Group to provide integrated solutions to its customers on their journey to becoming intelligent, networked, and highly progressive and innovative companies.

Strategic partnerships

Our daily business focuses on our partnership with SAP. We are also working ever more closely with Microsoft. Both partners – SAP and Microsoft – are also increasingly collaborating with each other and are firmly anchored in our strategic initiative »CONVERSION/4« within the

framework of our new cooperation with SNP (Schneider-Neureither & Partner SE, Heidelberg). This innovative model not only enables companies to migrate safely and

particularly efficiently to SAP S/4HANA; it also gives them access to ongoing innovations at the same time.

STRATEGY

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



STRATEGY// STRATEGIC ANALYSIS AND ACTION

In recent years, we have vigorously pursued various individual aspects of sustainability, such as the environment, employee concerns, social engagement, respect for human rights, and fighting corruption and bribery. Initially, our reports on these activities were included in very condensed non-financial Group reports. We were guided in these efforts primarily by the relevant statutory regulations, but not by frameworks and standards specifically governing sustainability reports. We revised this practice in the prior financial year and, in financial year 2020/21, published our first comprehensive Sustainability Report in compliance with the German Sustainability Code.

In the current year under review 2021/22, we have significantly expanded our commitment with regard to sustainability and have already anchored it firmly in our Group vision: »We work sustainably and use our digital capabilities to support our customers on their journeys towards sustainability«. In addition to four further core elements that do not directly relate to sustainability, our Group highlights the following: »We are an attractive employer with a magnificent culture of working together in an atmosphere that promotes diversity and equal opportunities«.

In doing so, we have added a very significant »superstructure« to our mission: »We enhance the ability of our customers to compete in a digital world«. In the

year under review 2021/22, we also firmly anchored sustainability as one of a total of ten strategic cornerstones. And we launched a strategic initiative called »sustainability@allforone«. All this goes to show that sustainability is already part of all the strategic pillars on which All for One Group is built. Moreover, it creates a comprehensive basis for deriving a dedicated sustainability strategy.

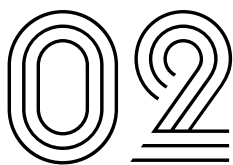
We implement sustainability actions primarily in the following in-house activities:

- Environmental sustainability
- Social sustainability
- Sustainability accounting and reporting
- Corporate digital responsibility

The basis for this continues to be provided by the materiality assessment from financial year 2020/21, which we discuss in more detail in section 2.

We have also identified sustainability as a key field for innovation, which is why we are increasingly channelling our efforts in this respect towards our customers. Both perspectives – in-house and external activities – are discussed in detail in the following sections.

To further emphasise the huge importance that we place on sustainability both now and in the future, we are also in the current year under review 2021/22 observing not just the German Sustainability Code but also the sustainability reporting guidelines issued by the Global Reporting Initiative (GRI) and the national action plan for economic growth and human rights. In light of the difference between our financial year and the calendar year, the current financial year under review 2021/22 is, moreover, the first time we have implemented EU taxonomy requirements and provided the appropriate information.

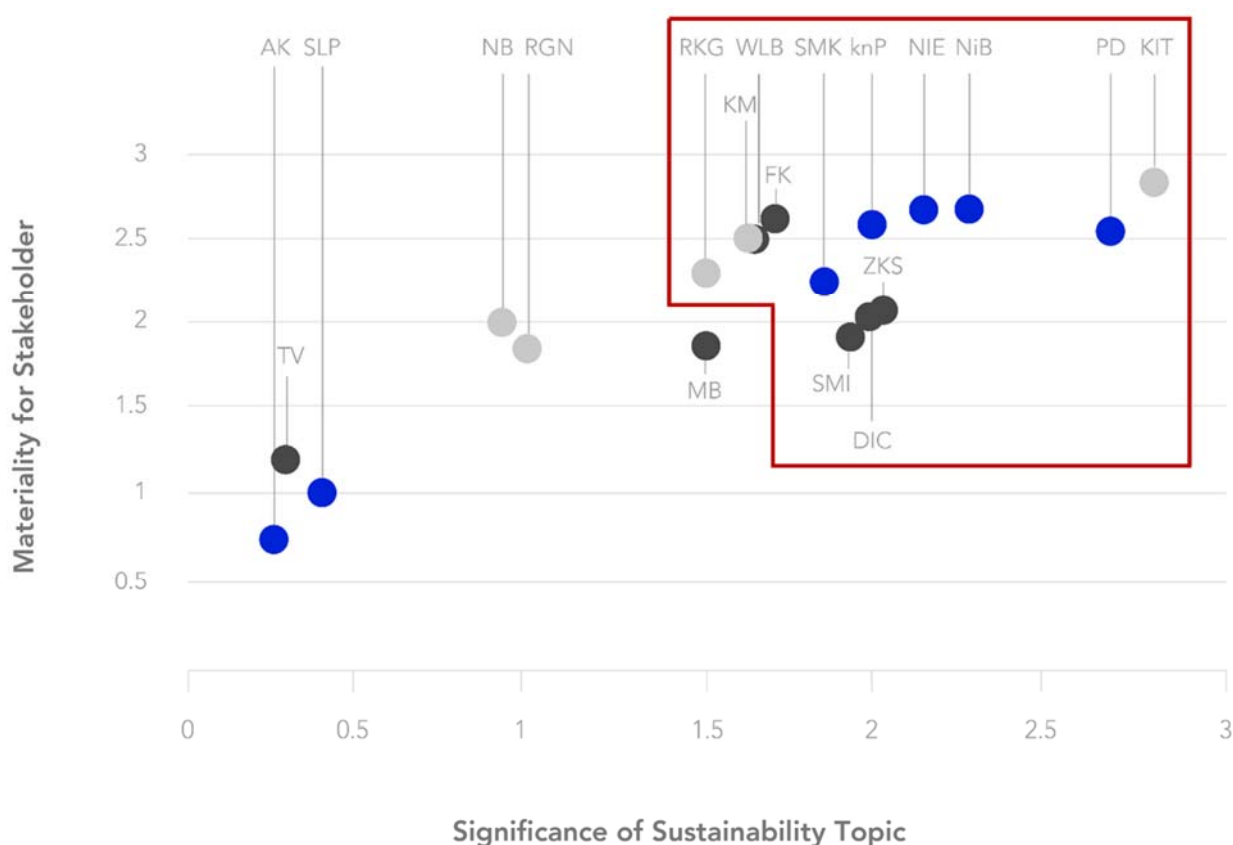


STRATEGY// MATERIALITY

We performed an extensive assessment of materiality in the prior financial year 2020/21 in order to identify the

material sustainability aspects of relevance for All for One Group. Details of the procedure can be found in section 2 of the Sustainability Report 2020/21. We believe that the findings of our materiality assessment 2020/21 are still equally relevant for the current year under review 2021/22.

Accordingly, the determination of materiality of selected sustainability topics within the three areas of »Sustainability in customer business«, »Social sustainability and governance« and »In-house environmental sustainability« is based on interviews with in-house and external stakeholders with reference to the impacts of the sustainability topics on All for One Group (outside-in perspective) and, vice-versa, the impacts of our business operations (inside-out perspective). The findings from the previous year are charted below. The area framed in red contains those topics believed to be most material.



In-house environmental sustainability

- KIT: Climate-friendly operation of IT infrastructure
- KM: Climate-friendly mobility
- RKG: Careful use of resources, buildings
- NB: Sustainability in procurement
- RGN: Careful use of resources, equipment

Sustainability in customer business

- PD: Proprietary sustainability products

- NiB: Integration of sustainability in products and services
- NIE: Sustainability in innovation, development
- knP: Portfolio of climate-neutral products and services
- SMK: Employee training on sustainability in customer business
- SLP: Sustainability training for suppliers
- AK: Exclusion of customers on grounds of sustainability criteria

In-house social sustainability and governance

- ZKS: System for sustainability target definition and control
- SMI: Employee training on in-house sustainability
- DIC: Diversity, inclusion, equal opportunities
- FK: Leadership culture
- WLB: Work-life balance
- MB: Employee co-determination
- TV: Transparency of supplementary benefits and bonuses

CONSEQUENCES OF THE FINDINGS

Area for action: »Sustainability in customer business«

All the stakeholder groups we interviewed placed huge importance on the impact of sustainability aspects for All for One Group's customer business. Here we have a significant impact and bear a correspondingly large responsibility. From an in-house perspective, there is at the same time potential to add specific sustainability products and services to our portfolio, to deepen relationships with legacy customers by offering an expanded portfolio, and to acquire new customers. The extent to which we succeed in satisfying the demand for sustainability solutions could considerably impact future earnings. In this respect, the call for sustainable innovations – especially from partners and investors – is believed to be important (outside-in perspective). At the same time, this area offers the most opportunity to actively make a positive contribution by using our services to help our customers on their journey towards better sustainability. For example, we can make a considerable contribution towards enhancing the energy and resource efficiency of our customers and thus towards reducing greenhouse gas emissions (inside-out perspective). We believe the social and environmental risks associated with this area for action to be low. Looking ahead, we see good opportunities in this area, given our extensive knowledge of the primary and secondary business processes of our customers. This should far outweigh any potential risks (e.g. project risks). Through our efforts to expand our portfolio with particular focus on sustainability services in the year under review 2021/22, this assessment has already been partly confirmed, given the increased resonance from the customer market (see section 10).

Area for action: »In-house environmental sustainability«

As far as in-house environmental sustainability is concerned, we are focusing on the use of resources by the

IT infrastructure and the greenhouse gas emissions produced through mobility and the supply of energy to offices and data centers. Our customers, particularly, place great importance on the climate-friendly operation of our All for One enterprise cloud. As a consultancy services provider, we go on a huge number of business trips. We mostly use cars, but also frequently take flights and trains (inside-out perspective).

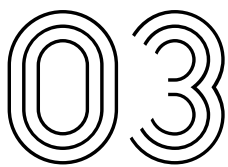
At the same time, the scope for reducing the resulting impacts on the climate and the environment is limited since we cannot dispense with face to face contact with our customers, nor do we want to. If statutory regulations governing mobility become stricter in the wake of ongoing climate change, this would have serious consequences for our current business model (outside-in perspective).

As such, we see this area as a major challenge for shaping our future business activities. This area for action is, moreover, exposed to not inconsiderable influence from technologies that are beyond our control and whose availability and impacts on our sustainability targets cannot be predicted with any assurance.

Area for action: »In-house social sustainability and governance«

Last but not least, the assessment confirmed that – as a large company that is extremely mobile and performs challenging work – we have a large impact on in-house social topics. We impact our employees directly and society indirectly through our work-life balance, leadership culture and measures to promote diversity. Accordingly, in-house stakeholders, in particular, place great importance on these aspects. We are aware of the enormous extent to which the work environment impacts these stakeholders in particular (inside-out perspective). While additional analysis of the state of progress of the topics at All for One Group revealed that we have already made good progress, we are still highlighting these topics as being particularly relevant. Added to which, we assume that future employees will place even stronger emphasis on these topics. Our ability to satisfy the requirements of the stakeholders is therefore key to determining our ability to recruit and qualify sufficient staff. Which, in turn, is key to shaping the performance we can offer our customers (outside-in perspective).

We believe we have made the most far-reaching progress overall in this area for action and are optimistic that we will continue to make significant progress in a comparatively short space of time.



STRATEGY// OBJECTIVES

Following the assessment of materiality conducted in financial year 2020/21, we analysed in detail our vision, mission, strategy and objectives in respect of sustainability in the current year under review, as planned.

Sustainability is firmly anchored in our Group vision

»We work sustainably and use our digital capabilities to support our customers on their journeys towards sustainability«. In the current year under review 2021/22 we achieved a further key milestone in respect of strategy and objectives. We were able to firmly anchor sustainability in our Group vision, giving it the same level of importance as five other core elements. In doing so, we are clearly demonstrating our convictions, and not just to stakeholders. Rather, anchoring sustainability in our Group vision will also drive the further alignment of our strategy and objectives in respect of the same, and will enable us to prioritise actions and resources to achieve the objectives.

Sustainability targets and the »Sustainable Development Goals« issued by the United Nations

We also used the »Sustainable Development Goals« issued by the UN to guide the aforementioned actions. While we believe all 17 goals to be important for global development, we have followed the UN's recommendation and focused on those goals that we can directly influence and positively impact through our business activities. Particularly relevant for us in this respect is our impact on achieving the climate goals and our contribution to social aspects, such as health, equal opportunities, diversity and education. Details of our commitment can also be found on our [website](#).

Objective: acknowledged consultancy and digitalisation partner for »Sustainable Services & Solutions«

Sustainability and our role as an exemplar and enabler for diversity, multiculturalism and climate neutrality has

to date primarily been an inward-looking perspective for our Group. Starting in financial year 2021/22, we have added an outward-looking perspective to our efforts to achieve climate neutrality that targets our base of around 3,000 customers whom we – as digitalisation and transformation partners – are helping to enhance their ability to compete. In the process, demand for solutions, products and services offering enhanced sustainability is growing, which is why we have set ourselves the goal of specifically expanding our portfolio of »Sustainable Services & Solutions« and acting as an »enabler« to craft made-to-measure solutions for our customers to enhance their sustainability. As part of our strategic initiative »sustainability@allforone« we have made significant progress in this respect in the current year under review. Alongside key groundwork, we have also already launched some co-innovation projects with customers.

For the year under review 2021/22, we had set ourselves individual qualitative targets – such as designing an initial service offering and recruiting our first customers – some of which we have already achieved. Detailed objectives are currently being drawn up for financial year 2022/23 and aim to prioritise the development of our portfolio of products and services in collaboration with strategic partners and to make it easier to measure our progress in this respect. For more information, please refer to section 10. The goals defined in the area of »Sustainable Services & Solutions« are our top priority since achieving them directly impacts our future business performance. In order to establish ourselves as an acknowledged provider of sustainability solutions, we also make sure the necessary resources are available.

Objective: work more energy efficiently, reduce resource consumption and become climate neutral

We want primarily to reduce greenhouse gas emissions rather than just compensate them. Here, too, we made significant progress in the current year under review as part of our strategic initiative »sustainability@allforone« by putting specific measures in place to further enhance energy efficiency and reduce resource consumption. A detailed report of these efforts can be found in the section »Sustainability aspects – Environment«. We have also significantly expanded and improved our sustainability accounting and have extended our system boundaries. Following acquisitions, we now include a much greater scope of consolidation in 2021/22 (see section »General information«). This gives us a basis to create a sufficiently resilient foundation for the future that will enable us to set specific reduction targets and monitor them on an ongoing basis, starting from a suitable

reference year with no exceptional occurrences (especially: »Covid-19«). Defining quantitative objectives is hugely important to drive the environmentally compatible development of All for One Group and to remain an attractive service provider for our customers.

Objective: build sustainability knowledge and skills and become a role model for others

By anchoring sustainability in our Group vision, we are also spotlighting a further objective: each of us should practise sustainability out of an inner conviction. This should be equally visible in our business processes, in our diversity, and in our business performance. As a link between sustainable ecosystems, we want to set an example in our industry and play a key role in shaping the change towards more sustainability. Given that our staff have been pivotal in driving the sustainability transformation of All for One Group right from the start, we see comparatively little need for action in this respect. So, while we are still investing the necessary effort to achieve these objectives they are not as high on our list or priorities as other objectives mentioned above.

Above and beyond the strategic initiative »sustainability@allforone« discussed above, and to better safeguard the achievement of our objectives, we went on a Sustainability Roadshow throughout the Group, during which we have meanwhile visited nearly every »Reporting Unit«. Added to which, we regularly discuss the widest range of sustainability aspects on our intranet in order to raise awareness through critical analysis. Sustainability is meanwhile also a firm point on the agenda of our regular induction courses for new hires. In direct talks, we hone our shared understanding of sustainability throughout the Group, as well, and encourage as comprehensive a perspective as possible on the multiple facets of sustainability. To date, we have not yet defined any quantitative objectives in this respect.

Objective: increase diversity and equal opportunities

»We are an attractive employer with a magnificent culture of working together in an atmosphere that promotes diversity and equal opportunities«. Here, too, the Group vision developed in the current year under review demonstrates where we stand. To live diversity and multiculturalism more strongly at All for One Group, we want to clearly show our staff the potential they offer. A detailed discussion of the measures to encourage diversity can be found in section 15.

We implement participatory processes and projects with particular focus on the diversity of the participants to ensure that diversity in cooperation is practised,

encouraged and lived on an ongoing basis. This is a top priority at All for One Group where everything is all about people. It is the only way we can assure our ability to offer all members of staff a work environment where they feel comfortable and can be their very best selves. As far as diversity is concerned, we have also defined clear quantifiable goals, which are pursued rigorously. This, too, is discussed in detail in section 15.

Ongoing monitoring and progress control

A specially appointed steering committee oversees the achievement of the objectives of our »sustainability@allforone« initiative. The Management Board is on this committee, which develops metrics and performance indicators for use in planning, monitoring and managing the ESG measures. The metrics discussed in section 7 serve as the basis for this. The actual management and monitoring of the ESG measures is performed – on the basis of the previously defined metrics – outside the strategic initiative but within our sustainability organisation which is headed by a member of the Management Board (i/c sustainability).



STRATEGY// DEPTH OF THE VALUE CHAIN

When examining the sustainability aspects of our – not particularly deep – value chain, we distinguish between upstream supply chain and downstream stage of our customers, most of whom are industrial.

The upstream supply chain is strongly defined by intellectual property

To increase as effectively as possible the ability of our customers to compete in a digital world and, in doing so, to actively practise sustainability, we align our cloud, consulting and support services primarily to selected platforms of global software leaders, such as SAP and Microsoft. Our procurement therefore focuses to a large degree on intellectual property in the shape of cloud subscriptions, software licensing rights and

software maintenance. In addition, our supply chain is characterised, above all, by the purchase of data center co-location services, hardware to equip our (leased) data centers and office desks, and the procurement of vehicles for our carpool. Actual purchases are generally customer related and only triggered once the customers have issued the corresponding purchase orders. Since virtually nothing is held in stock, sustainability is not impacted.

Due diligence processes, management, risks and goals of our supply chain

Group supply chain		
(EUR million)	10/2021 – 09/2022	10/2020 – 09/2021
Procurement volumes	209	185
of which (%)	80	84
is attributable to number of suppliers	114	86

The above trend can be explained as follows: Our activities to monitor sustainability aspects focus predominantly on 114 suppliers (2020/21: 86), to which 80% (2020/21: 84%) of our procurement volumes of EUR 209 million (2020/21: EUR 185 million) are attributable. These suppliers, which include SAP and Microsoft, have implemented their own comprehensive sustainability standards or, as large corporations, are subject to the same legal requirements in terms of sustainability as we are.

The high concentration of our procurement volumes on a manageable number of suppliers makes it much easier to monitor the supply chain in respect of sustainability performance. Unfavourable trends can be identified quickly. Despite the acquisitions in the current year under review, our upstream value chain is not particularly deep.

Less risk – careful supplier selection

Cooperation with our suppliers is geared towards long-term business partnerships for the benefit of our customers. This principle is also important for the due diligence processes, risk management governance, and for the objectives of our supply chain. We exercise particular care when selecting our suppliers, paying special attention to the following:

- When selecting our data center operators, we opt for providers whose power supply is at least predominantly based on renewable energy sources.
- The highest energy efficiency standards play an important role in hardware investments.

- We combine as many individual procurement transactions as possible in order to shorten transport routes and reduce the use of packaging material.
- To reduce transport routes, we primarily commission suppliers from the same relevant country. In the current year under review, we have moreover switched – wherever practically possible – our procurement of selected operating fluids («C parts») to local partners in the region.
- Our suppliers are usually subject to the respective national legislation. This scope of application gives us better protection against possible violations of compliance with social standards within our supply chain.
- We actively practise sustainability in the supply chain and participate in ESG initiatives and projects of our business partners (e.g. »United VARs improve living conditions for Children in Eastern Europe« (<https://www.united-vars.com/en/company/csr-project-ukraine-romania>)). Together with Microsoft, we jointly examine sustainability initiatives for specifically advising customers and for IoT («Internet of Things») scenarios that interact with our sensor solutions («Big Data») and the analysis of the same, and the processing of data («Smart Data») in the Azure cloud.

We did not become aware of any violations of labour, environmental or social issues, cases of corruption or violations of human rights that occurred outside All for One Group but within our upstream supply chain in the current reporting year. The occurrence of such events could, however, indirectly have an adverse effect on our net assets, financial position and results of operations. In terms of sustainability, we therefore expect our suppliers to use natural resources sparingly and to respect the values, principles and rules anchored in our Code of Conduct and also to comply with them within their own supply chain. Compliance is assured through spot checks. Our Code of Conduct is discussed in detail in section 20.

Although we do not yet continuously check all business partners, we characterise the associated risks as »low«, given the shallow depth, the large proportion of intellectual property and the fact that most of the suppliers in our value chain operate from within the German-speaking region. This assessment is based on rough analysis and validation of the same outside our established risk management system.

A more detailed definition of our plans regarding continuous control of the sustainability aspects of our supply chain is currently in progress as we prepare to

comply with the Act on Corporate Due Diligence
Obligations for the Prevention of Human Rights
Violations in Supply Chains
[Lieferkettensorgfaltspflichtengesetz, LkSg] (see section
20).

Downstream value chain – strong industrial customer base

Our customer base includes more than 3,000 companies, most of whom are located in the German-speaking region and Poland. Sustainability aspects are increasingly occupying a key role, especially among our strong base of industrial customers. In keeping with our maxim of »one idea ahead«, we want to become a driving force in terms of sustainability and increasingly contribute to the sustainability performance of our customers. This ambition is fuelled by the realisation and conviction that the value we generate for our clients with our software and consulting services can have a significant impact on the environment and society and strengthen sustainability development within the entire supply chain, i.e. even among our customers' customers (see section 10).

In 2021/22, we set ourselves the target of creating an improved data basis so that we can firmly anchor particularly sustainability-relevant products and services in our EDGE/4 customer loyalty programme within the next two reporting years. We have already made significant progress in this respect. To further penetrate our downstream value chain with sustainable products and services, we have developed our EDGE/4 customer loyalty programme into a customer innovation programme. On this basis, we have already been able to submit some test offers (such as the »Sustainability Self-Check«) as well as laying some more important groundwork and launching our first »co-innovation« projects with customers.

PROCESS MANAGEMENT

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



PROCESS MANAGEMENT// RESPONSIBILITY

The Management Board has overall responsibility for sustainability at All for One Group. Michael Zitz (Chief Sales Officer and – since Nov 2022 – Co-CEO) is i/c »Sustainability«. Since, however, we take an integrated approach to our sustainability mindset and practice, all three members of the Management Board play a key role in developing the same and making sure that sustainability is given high priority in our vision, our mission and in our strategy. In operational terms, the executive in charge of People & Culture is responsible for sustainability at All for One Group. She is also responsible for our corporate social responsibility activities and reports regularly in this function to the Management Board, the Audit Committee and the plenary Supervisory Board. To vigorously drive our strategy and objectives in respect of sustainability (see section 3), we also established a team of sustainability managers in financial year 2020/21, which reports directly to the head of People & Culture.

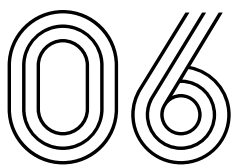
We also want to increase the pace of sustainability progress in our strategy through the »sustainability@allforone« strategic initiative that we launched in financial year 2021/22. At All for One Group we use the format of strategic initiatives to build strategic businesses or to fundamentally advance strategies. The »sustainability@allforone« initiative pools all sustainability activities of the various Group units into a single joint project. The work is divided into five areas (»Workstreams«): »Environmental Sustainability«, »Social Sustainability«, »Accounting, Reporting, Certification«, »Corporate Digital Responsibility« and »Sustainable

Services & Solutions«. The programme heads of the initiative submit progress reports to a six-member steering committee.

Given the broad range of topics addressed through the initiative, implementation at operational level is spread among various departments at All for One Group. Together with colleagues from Facility Management, Fleet Management and the heads of the data centers, the Sustainability Team works on environmental sustainability whereas the topics relating to social sustainability are mainly implemented in cooperation with People & Culture. The Data Protection Officer at All for One Group is involved in Corporate Digital Responsibility topics. By contrast, the Sustainability Team is directly responsible for Accounting, Reporting, Certification at operational level, in collaboration with Corporate Finance and Investor Relations. Given the huge diversity of the topics, a whole host of employees from various Group units are involved in the Sustainable Services & Solutions workstream.

All the aforementioned actions and measures, together with many others, are designed to ensure that we continue to give sustainability the priority it deserves at All for One Group, both now and in the near and distant futures, and that it is taken into consideration in all strategic decisions. Likewise, the aforementioned processes, measures and actions are also designed to ensure continuous compliance with the constantly growing plethora of rules governing sustainability in laws, regulations and ordinances and to effectively reduce the risk of violations of the same (see section 20).

In the process of strategically developing and anchoring sustainability within All for One Group, we want to ensure a participatory approach. Any and all of our colleagues are invited to get involved in the »sustainability@allforone« strategic initiative. We also ask them to engage temporarily on specific sustainability tasks. For us, participation in the process also means raising awareness for the entire bandwidth of diverse sustainability topics, strengthening the responsibility of each individual, and further increasing transparency above and beyond the already substantial information provided in this Sustainability Report.



PROCESS MANAGEMENT//

RULES AND PROCESSES

We firmly anchored sustainability in our Group vision in financial year 2021/22. In doing so, we created an important foundation on which to enhance our management systems and processes with relevant sustainability aspects and to firmly embed sustainability in our day-to-day operations. The following elements are particularly important:

Opportunities and risk management system

Management of All for One Group is aligned to values and uses a comprehensive opportunities and risk management system to grasp opportunities and mitigate the impacts of risks. To achieve this, we have firmly established within our Group a comprehensive process organisation comprising three pillars: opportunities and risk management system, compliance management system, and internal control system. Details can be found in the latest Annual Report. The risk assessment in this Sustainability Report is derived using the same method as for the Group-wide risk management system, which also incorporates sustainability aspects.

»Code of Conduct«

Our »Code of Conduct« defines our standards for behaviour that is legally compliant and beyond reproach at all times. It is firmly embedded in our day-to-day business.

Personnel development and ONE Academy (learning management system)

The system governing our personnel development is established in our ONE Academy. We can assign learning paths for certain fields of development to our employees and track the degree of implementation. Moreover, employees can identify relevant upskilling topics themselves and take part in the programmes. The opportunity also exists to suggest or – subject to qualitative review – to offer own individual topics. The

introduction of a further module will enable a target-actual comparison of learning progress for a targeted personnel development. As part of our »Leadership Warm-Ups« we also make use of our firmly established round tables, where twice a year mixed teams of managers and experts examine the development potential of our employees in order to define specific actions and put them into practice.

Career model

Our career model creates transparency and clarity about career possibilities throughout the entire Group. Everyone can look at it to see which steps they can take and what they have to do. By implementing such objective standards, we promote fairness and equality.

Supply chain due diligence

To ensure consideration of our concept of sustainability as an end-to-end process, we have set ourselves clear rules to govern the selection of suppliers and products (in this case: C products, i.e. consumables). Wherever feasible, regional suppliers are selected. When studying the product criteria, we pay particular attention wherever possible to fair trade labels, proportion of recycled material, recyclability, organic sources, environmental compatibility and regional sourcing. As we prepare to comply with the Act on Corporate Due Diligence Obligations for the Prevention of Human Rights Violations in Supply Chains [*Lieferkettensorgfaltspflichtengesetz, LkSG*], we are working on defining more rules and actions focusing on sustainability in our supply chain.

Sustainability Officers

Prior to rolling them out, new products and services are subject to various stages of examination, as are new processes and strategies. Establishing the »Sustainability Team« in financial year 2021/22 created a monitoring function that raises awareness for aspects of sustainability prior to implementing relevant projects, ensuring the inclusion of the same in the decision making process.

Raising awareness and education

Our in-house education efforts are backed up by important programmes aimed at fostering a shared, Group-wide understanding of sustainability and behaving sustainably. We are visiting all companies during our »sustainability@allforone« roadshow. In addition, we are raising awareness by offering E-Learning courses on the intranet, fostering in-house community work and through numerous small illustration projects.

Strategic initiative »sustainability@allforone«

At All for One Group, we use the format of »Strategic Initiatives« to address material issues directly related to our vision, our mission and our strategy. A strategic initiative is planned and executed as a multi-year project,

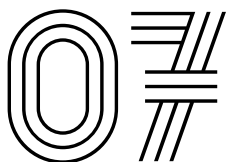
and equipped with a programme lead and a steering committee. The »sustainability@allforone« strategic initiative addresses five sustainability topics of key relevance for our Group, continuously embedding them in our company processes. Detailed information can be found in section 5.

Values and leadership guidelines

Our values and leadership guidelines help to guide our employees in their actions and how we cooperate. When filling vacancies from within and outside the company, we make sure the personal values of the candidates match our corporate values. Our »Embassy of Values« is a forum organised by the staff to discuss our corporate values. It acts as the point of contact for both employees and management for everything to do with corporate values and leadership guidelines. The values were developed in a participatory project with over 30 colleagues from all areas of the Company. As a result, recognition is high within the Company.

Integration of sustainability targets in the OKR system

Our OKR (Objectives and Key Results) management system enables us to focus on clear objectives, track the involvement of our employees and ensure the transparency of our target achievement. We plan to use this tool in future to track our sustainability targets as well.



PROCESS MANAGEMENT// CONTROL

Sustainable growth in line with financial and non-financial targets

One goal of our corporate development is to raise the value of the business in the interests of all stakeholders and to ensure growth that is both profitable and sustainable. In this respect, sustainability criteria are playing an increasingly important role. Which is why our management system tracks both financial and non-financial performance indicators. Just like the financial performance indicators, our non-financial performance indicators are also defined, monitored, controlled and

planned throughout the Group based on a uniform system for monthly and quarterly financial statements (unaudited) as well as for the annual and consolidated financial statements (audited externally) and the corporate governance report. In addition, the non-financial performance metrics are subject to constant monitoring with regard to their influence on achieving the financial targets. The specific target figures are mostly determined when planning the annual budget and must always be approved by the Supervisory Board. We publish our specific targets for selected non-financial performance metrics for the next financial year separately for Group and parent company in the guidance section of our combined management report and in section 15.

Focus on human resources

Given the key importance in many respects of »human capital« in a services company such as All for One Group, our Group-wide management system tracks the following primary non-financial performance indicators:

- Employee retention
- Health index
- Diversity

NON-FINANCIAL PERFORMANCE METRICS

Diversity

Diversity is an integral part of our DNA. We want it to serve as a role model internally as well as externally towards all stakeholders. Our diversity targets with regard to the proportion of women are reported separately for Supervisory Board, Management Board, and second and third managements levels at All for One Group SE. For the current year under review 2021/22, our report on »Diversity« also includes for the first time further metrics that we plan to use as performance indicators in future (see section 15).

Employee retention

The success of our business is essentially dependent on the quality of our efforts to satisfy business partners, such as customers, suppliers or shareholders. Staff continuity and the ability to use it to build and maintain sustainably stable and strong relationships with business partners are also key to shaping the perception of our quality of service. In light of this, we use employee retention (100% minus ratio of unwanted departures to headcount at start of period plus new recruits during the year under review) as a performance metric.

Health index

Our health management scheme is designed to maintain and expand the superb performance capabilities of our staff. We also hope it will actively help to reduce illness-related absences. We therefore use the health index

(100% minus ratio of number of days off sick to target workdays in any reporting period) as a performance metric.

The specific development of the aforementioned non-financial performance indicators is discussed by topic in the following sections. We also discuss further metrics relating to our sustainability performance, such as the »Data Center Sustainability Index« or »Mobility Index«. Other non-financial performance indicators are also used for purposes of fine tuning at the level of our subsidiaries and department and team leaders.

SIGNIFICANT EXPANSION OF THE METRICS SYSTEM

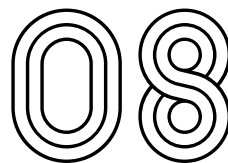
In financial year 2021/22, we significantly expanded our metrics system and now draw on around 200 data points to quantify and qualify our sustainability performance. These metrics are classified by topic – Facility Management, Fleet Management, People, Procurement and Emissions – and were collected for the first time for this Sustainability Report, some of them as part of the regular Group reporting procedure (»Sustainability Reporting Package«). As such, we have created a solid basis for translating individual metrics into performance indicators in future, including a target system for our sustainability management.

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

The reputation enjoyed by All for One Group in the marketplace is substantially determined by how we treat each other and how we act – both publicly and behind closed doors. We want to continue to be perceived as a responsible and trustworthy group of companies. Customers and business partners can rest assured that all employees' actions are ethical, reliable and legitimate. The reputation, not just of our company but of each individual, depends on it. Which is why the Management Board has worked with employees from all sorts of divisions to develop a »Group Governance Model« and put it in place throughout the Group (see section »Group Governance Model« in the combined management report). Key pillars of this model are our opportunities and risk management system, our compliance management system, our internal control system, our »Code of Conduct« and our seven corporate values:

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

According to these values, our corporate culture is based on individual responsibility and mutual trust. Both our corporate values and our »Code of Conduct« are binding on all employees throughout the Group. Regular training sessions are held on the application of the same. The content is routinely examined in workshops attended by the Management Board and employees from different departments, and adjustments or additions made where necessary. New recruits are, moreover, familiarised with our norms and values as soon as they commence induction training. Our corporate values and »Code of Conduct« are supplemented by the annual declaration of compliance submitted jointly by the Management and Supervisory Boards as per Section 161 German Stock Corporation Act [Aktiengesetz] with regard to the current recommendations issued by the government commission responsible for the German Corporate Governance Code. This information is available in both German and English to eliminate any language barriers in the application of the same. Targeted communication measures are implemented regularly to flank the application of and compliance with our corporate values and »Code of Conduct«.



PROCESS MANAGEMENT// INCENTIVE SCHEMES

The remuneration policy at All for One Group includes the option of defining sustainability targets for individual members of the Management Board. The new remuneration policy for the Management Board that was developed by the Supervisory Board in financial year 2020/21 is discussed in the section »Remuneration policy« (see disclosures relating to GRI SRS 102-35). This remuneration system envisages the option of including sustainability targets in remuneration considerations although specific sustainability targets impacting the remuneration of the Management and Supervisory Boards have not yet been determined.

The remuneration policy for our staff is also being modified. By gradually rolling out a management system based on OKRs (Objectives and Key Results), we want to increasingly involve the staff in steering the achievement of our targets. The addition of a non-monetary system also provides for the ability to track sustainability targets, although here, again, no specific sustainability targets have been defined to date.

Fleet with lower CO₂ emissions

To reduce CO₂ emissions in our fleet, freely configurable vehicles are assessed with regard to their CO₂ emissions. Our portfolio also includes electric and hybrid vehicles. The budget available to a driver is reduced if the vehicles exceed pre-defined reference values whereas lower CO₂ emissions are subsidised with a higher budget. This raises the incentive to select vehicles with low CO₂ emissions.

Sustainable personnel development – Employee referral programme

Our employee referral programme is another incentive system aimed at making it easier to identify the right candidates. Employees receive a reward from our catalogue if the candidate they refer for a vacancy is actually hired. Rewards can be monetary or material or a combination of both.

GRI SRS-102-35: REMUNERATION POLICIES

In January 2021, the Supervisory Board specified a new remuneration policy for the Management Board, which was approved by the Annual General Meeting on 11 March 2021 (»Say on pay«). The new remuneration policy applies for the first time to board member Michael Zitz (board member since April 2021, Co-CEO since Nov 2022). By contrast, the present contracts of Management Board members Lars Landwehrkamp (CEO, since Nov 2022, Co-CEO) and Stefan Land (CFO) are not affected by the provisions of this remuneration policy. The previous remuneration policy continues to apply for them.

The following brief discussion therefore focuses on the basic principles of both Management Board compensation systems. Further details are available on our [website](#).

BASIC PRINCIPLES OF THE PREVIOUS REMUNERATION POLICY FOR THE MANAGEMENT BOARD

The total compensation paid to members of the Management Board is comprised of »Fixed compensation« and »Variable compensation« plus the »Benefits« and »Pension expenses« that are customary in the market and the Group. The Supervisory Board regularly reviews the total compensation packages to ensure they are appropriate.

BASIC PRINCIPLES OF THE NEW REMUNERATION POLICY FOR THE MANAGEMENT BOARD

The remuneration policy provides for both non-performance-related (fixed) and performance-related (variable) components. The fixed basic salary, fringe benefits and annual pension contribution comprise the non-performance-related components. Performance-related components include variable compensation for one year (short-term incentive (STI) plan) and a multi-year programme (long-term incentive (LTI) plan). As part of this policy of short-term and long-term remuneration, individual financial and non-financial performance indicators can be envisaged for the members of the Management Board.

SUPERVISORY BOARD REMUNERATION POLICY; AMOUNT AND STRUCTURE OF COMPENSATION PAID TO THE MANAGEMENT AND SUPERVISORY BOARDS

We discuss the aforementioned basic principles of the policy governing Management Board remuneration and, moreover, Supervisory Board compensation in our separate Compensation Report 2021/22 (see http://www.all-for-one.com/reports_e). The individual amounts and structure of the remuneration paid to each member of the Management and Supervisory Boards are also listed in the Compensation Report.

EMBEDDING SUSTAINABILITY TARGETS IN THE REMUNERATION POLICIES

The new remuneration model for the Management Board also envisages sustainability targets in principle. When the Management Board contracts are updated as planned for the period from the start of financial year 2023/24 onwards, efforts will be made to include specific sustainability targets for individual Management Board members.

In the case of some of our employees, the further implementation of the addition of an OKR-based (Objectives and Key Results) management system to the remuneration policy will probably culminate in the first-time definition of specific sustainability targets in financial year 2023/24. Our OKR-based management system does not form part of our remuneration system. Instead we use it as a separate tool for managing the achievement of our targets.

GRI SRS-102-38: ANNUAL TOTAL COMPENSATION RATIO

In addition to Germany, Austria, Switzerland and Benelux, key countries where we are present with a view to acquiring local customers with proprietary business facilities now include Poland – starting in financial year

2021/22 (see Annual Report, notes to the consolidated financial statements, »Sales revenue by country«). The following discussion therefore focuses on these aforementioned countries. The annual total compensation of the highest-paid employee in Germany was taken directly from the Compensation Report for the Management Board of All for One Group SE, Filderstadt / Germany. The annual total compensation of the highest-paid employee in the other countries also includes all fixed and all performance-related components of remuneration and additional benefits. Rather than use the median annual total compensation of all employees **(personnel expense incl. social security contributions, savings plans, etc.)** in one country, we have opted for the average. Part-time employees were included on a pro rata basis in line with the hours they work. The ratio of annual total compensation of the highest-paid individual to average annual total compensation of all employees **(personnel expense, social security contributions, savings plans, etc.)** except the highest-paid individual is discussed as follows:

GRI SRS-102-38: Annual total compensation ratio

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

	Ratio	Average
Germany	7.9	99,940
Poland	6.9	41,388
Austria	3.0	88,618
Switzerland	1.4	194,719
Benelux	2.9	81,947

Relative to All for One Group (Group), the annual total compensation of the highest-paid individual was 9.0 times greater than the median (in this case, again: average: EUR 88,024) annual total compensation **(personnel expense, social security contributions, savings plans, etc.)** of all other Group employees.



PROCESS MANAGEMENT// STAKEHOLDER ENGAGEMENT



Understanding the different interests of our relevant stakeholders and involving them in key business decisions is a matter of course for us and the basis for our economic success. Together with our Management Board, we identified **customers, employees, investors, partners and suppliers** as relevant stakeholders when conducting our materiality assessment in financial year 2020/21. In the current financial year under review 2021/22, we believe these stakeholders are equally relevant. We communicate regularly with them in firmly established formats such as customer forums, webinars, investor conferences, staff calls, and many others. For example, we included all stakeholders in our materiality assessment (see section 2) and have since then been involving the different groups in various ways and means in the development of our sustainability management. Details can be found below in summary for each group of stakeholders.

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

Below is a summary as per GRI SRS-102-44 of the topics of relevance for the individual stakeholder groups, which were derived from the stakeholder survey as part of the materiality assessment and from in-depth interviews, customer workshops and numerous other formats involving discussions with our staff.

Customers

We are in constant contact with our customers, not just directly but also through customer events or trade fair visits. Our »Customer Success Management« also serves to enhance the loyalty and performance of our legacy

customers. We know what they want and are able to offer suitable solutions in collaboration with our partners. We noticed that a particularly large number of customers – but also employees working in customer business – took part in our stakeholder survey, which indicates huge interest in sustainability.

As part of the materiality assessment, our customers identified the following issues as particularly relevant for **customer business**:

- Promote sustainability in innovation and in the development of products and services
- Offer climate-neutral products and services
- Proprietary products and services focusing on sustainability topics
- Sustainability aspects in consulting and implementation

Our customers identified the following aspects with regard to **social sustainability, governance and environmental sustainability**:

- System for sustainability target definition and control
- Leadership culture
- Training employees on in-house sustainability topics
- Work-life balance
- Climate-friendly operation of IT infrastructure
- Climate-friendly mobility

To maintain ongoing discussions on specific sustainability topics, we adopted a new approach in the current year under review. Our Midmarket Forum is a regular event where customers can obtain extensive information about our portfolio. At the last event in May 2022, for the first time, we offered presentations and workshops on sustainability and how to implement it in business. We have also added »Sustainable Services & Solutions« to our service portfolio in close coordination with our customers. It is important for us to understand the growing demand for sustainability services and to respond with appropriate offers.

The Co-Innovation Days hosted in September 2022 are a further example of our closer incorporation of a customer perspective. All for One Group used them to work with customers on developing approaches to issues such as »Sustainable Impact«, »Product Related Sustainability« or »Sustainability Management Information System«. The findings were so useful for identifying how to approach challenges and develop new sustainability offers that the Co-Innovation Days have evolved into a regular format.

Employees

Our employees play a special role when it comes to stakeholder group participation. They are involved in

shaping our sustainability management, and not just in respect of major issues, such as the materiality assessment. Staff opinions are welcomed at all times and identified in surveys, workshops or similar formats. In addition, we place great importance on keeping all members of staff up to date at all times about the sustainability efforts of the Group and raising basic awareness of the issue to enable them to constructively take part. Last but not least, we encourage their active involvement in projects and initiatives to implement and enhance sustainability within the Group.

The stakeholder survey in 2021 revealed that our employees felt that the following sustainability aspects were particularly important in our **customer business**:

- Train employees on sustainability in customer business
- Promote sustainability in innovation and in the development of products and services
- Offer climate-neutral products and services
- Proprietary products and services focusing on sustainability topics
- Sustainability aspects in consulting and implementation

Our employees identified the following aspects with regard to **social sustainability, governance and environmental sustainability**:

- Leadership culture
- Work-life balance
- Diversity und inclusion, equal opportunities and fairness
- Careful use of resources and climate protection in buildings
- Climate-friendly operation of IT infrastructure
- Climate-friendly mobility

The in-depth interviews already showed clearly that our employees want a transparent and participatory process with a clear strategy and ambitious targets. This is confirmed time and again when employees ask questions, submit proposals and take other initiatives on various aspects of sustainability. We welcome this interest and engagement and use it to incorporate as many diverse perspectives as possible into shaping our sustainability management. To make the topic as tangible as possible and already recognisable through small steps in everyday working life, we warmly accept suggestions for enhancing sustainability in the offices and pantry kitchens and take these opportunities to talk face to face with our colleagues.

Investors and banks

Our shareholders buy our shares in anticipation of sustainably rising share prices and reasonable dividend yields. More than half our shares are held by anchor shareholders with a long-term investment horizon. Our Investor Relations department communicates regularly with our investors and the financial community. Since our initial listing (30 November 1998), our shares have been registered, which makes it easier to identify and communicate with investors. In addition to shareholders (»Equity«), we also focus on those banks who have issued promissory note loans (»Debt«). They expect us both to make the agreed interest payments and to comply with the covenants. Here, too, sustainability aspects meanwhile play an important role. For example, in the current year under review, we placed new promissory note loans for a total volume of EUR 40 million with covenants linked to sustainability (»ESG Bridge«).

In our stakeholder survey, our investors and banks identified the following sustainability aspects as relevant for our **customer business**:

- Promote sustainability in innovation and in the development of products and services
- Offer climate-neutral products and services
- Proprietary products and services focusing on sustainability topics
- Sustainability aspects in consulting and implementation

Our investors also classified the following aspects of **social sustainability, governance and environmental sustainability** as particularly material:

- System for sustainability target definition and control
- Leadership culture
- Careful use of resources and climate protection in buildings
- Climate-friendly operation of IT infrastructure

Suppliers & partners

We maintain close and regular contact with our suppliers and partners. Relationships with suppliers are managed by our Purchasing department. The development of a strategic and strong relationship with our partners is the responsibility of our firmly established Partner Management function. Our suppliers and partners accounted for the smallest share of participants in our stakeholder survey.

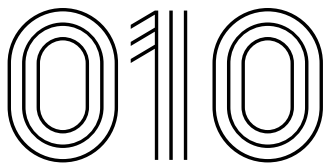
The following sustainability aspects were identified by our suppliers and partners with regard to our **customer business**:

- Promote sustainability in innovation and in the development of products and services
- Offer climate-neutral products and services
- Proprietary products and services focusing on sustainability topics
- Sustainability aspects in consulting and implementation

In terms of **social sustainability, governance and environmental sustainability**, our suppliers and partners classified the following topics as particularly relevant:

- System for sustainability target definition and control
- Leadership culture
- Careful use of resources and climate protection in buildings
- Climate-friendly operation of IT infrastructure
- Sustainability in procurement
- Climate-friendly mobility

Discussions with our suppliers will plumb new depths in the coming financial year 2022/23. As part of our project to implement the requirements of the Act on Corporate Due Diligence Obligations for the Prevention of Human Rights Violations in Supply Chains, we have been focusing on ways to optimise sustainability in our entire value chain since back in April 2022. As we move forward, we plan to involve our suppliers and add further tools, such as online supplier assessment platforms, for example.



PROCESS MANAGEMENT// INNOVATION AND PRODUCT MANAGEMENT



Sustainability is classified both by ourselves and by a growing number of our 3,000 or so customers as critical for business. Many of these customers operate in sectors that are particularly energy intensive. In addition to ever more regulations, soaring energy prices in financial year 2021/22 also prompted a growing number of companies to engage in sustainability. In view of our customers, we had already identified »sustainable impact« as a specific field for innovation. As initiators, enablers and examplers, we want to support our customers on their journey to becoming intelligent, sustainable companies. To achieve this, we significantly expanded our process landscape in respect of product and innovation management in the current year under review. These expansion efforts were not only prompted by the realisation that sustainability impacts all facets of our existing portfolio of products and services. Rather, we want to use the further expansion of our process for managing products and innovations to increasingly develop new, proprietary »Sustainable Services & Solutions«. We want this combination of »best in class« packages and the skills of our experts to increasingly help us to further enhance customer loyalty in the future, and to support companies on their journey towards more sustainability in all its facets.

ONE Innovation – end to end process landscape for »sustainable impact innovation«

»Serious Sustainability«, »Smart Innovation«, »Entrepreneurial Mindset« – these guidelines are all firmly anchored in our corporate values. We therefore see

innovation management as systematically generating ideas, sharing them, discussing them from all possible perspectives, evaluating them and finally translating the most promising of them into made-to-measure solutions and services and successfully marketing them. Experience has shown us that good ideas can crop up anywhere. Which is why the ideas and suggestions submitted by each individual employee are so important for us. All employees are encouraged to voice their ideas along our innovation management processes. We have bundled the entire process landscape in a process platform called »ONE Innovation«. The Group-wide platform is managed by our Corporate Development function.

In the current year under review, we made significant progress in this respect and have further improved our process landscape. Nowadays, for example, each area of innovation is evaluated, tested and assessed using a consistent system methodology within a multi-stage sequence of processes (»Definition«, »Purpose« and »Approach«). Only then – at the subsequent »Commit« stage in the process – is a final decision made about actually implementing the innovation. The Management Board is involved in the decision making process. A newly developed »Customer Board« plays an important role in this respect. We have developed special workshop formats for these carefully selected customers to enable us to validate and try out our planned innovations with as much practical input as possible. In addition, we developed initial co-innovation models with our »Customer Board« customers in the year under review, and successfully launched the first specific projects. To drive innovations increasingly in collaboration with customers, we also further developed our original EDGE/4 customer loyalty programme into a customer innovation programme in the current year under review.

Opportunities management: Sustainability as a competitive advantage

The innovativeness of our solutions and services is critical to the business success of our customers and therefore also to our own success. We show our customers how to successfully digitalise business workflows or even how to develop and expand new business models in order to secure a competitive advantage. Likewise, we align All for One Group to the same parameters to make us fit for the future. Sustainability is becoming increasingly important and is evolving more and more into a competitive advantage for both our customers and ourselves. Of the manifold opportunities offered by digital transformation, environmental aspects are therefore increasingly defining our opportunities management. Likewise, our own workflows become more efficient and sustainable through the targeted use of new technologies, which helps us to successfully grasp the increased opportunities.

Starting point for more sustainability – »Orchestration« of comprehensive business solutions

Anyone operating in the digital economy who wants to drive their business model successfully towards more sustainability must analyse and compress large volumes of data in real time (»Big Data« / »Smart Data«) as the only means of obtaining faster and better reassurance when implementing decisions that consider sustainability aspects (»Business Transactions«). As a result, the corporate software landscapes themselves are growing constantly. The operation of such landscapes is increasingly becoming »hybrid«, spread among local data centers where the customer is located (»on premise«) and the »All for One Enterprise Cloud«, which includes (public) cloud infrastructures operated by hyperscalers with their virtually unlimited scalability. Business software is likewise becoming increasingly critical for success. The applications must therefore continue to run even during a shutdown (»Business Continuity«, »Service Continuity«). Compliance conformity in operation is also mandatory. Accordingly, the requirements with regard to data and information security – for repelling cyber attacks, for example – are growing. Rollout and utilisation of the many innovative solution modules from an extended sustainability perspective likewise requires a growing need for consulting services in respect of business processes, integration and their impacts on sustainability. As an integrated digitalisation partner with extensive business and technology expertise, the opportunities for us to use specific innovations to effectively assist our – mostly industrial – customers with their manifold sustainability aspects are growing.

Intelligent Enterprise Innovation: Smart Factory

For our large industrial customer base, more sustainability is closely linked to smart manufacturing workflows that are subject to continuous improvement. Individual products must be traceable – back to the input material, supplier or worker. This cannot be effectively achieved without the aid of huge volumes of data that are captured, processed and analysed in real time as the only means of quickly spotting deviations from fixed quality management specifications. After all, output quality must be maintained at all times, and scrap avoided wherever possible. Our Smart Factory (SAP Industry Cloud) Solution is the key to all of this. It enables the continuous provision of real-time data from the shop floor (production cells, machinery, manual workstations). The benefits are reaped in manufacturing, which can be planned with precision. Since we usually orchestrate the entire business software landscape for our customers, above and beyond just the manufacturing side, however, the resulting real-time data can also be used in numerous associated workflows – such as maintenance and scheduling – and by those departments that reciprocally strengthen each other's sustainability impact.

»Cloud First« supports the focus on core business for more sustainability

The contribution we plan to make with our »Cloud First« strategy towards lowering both our and our customers' greenhouse gas emissions is discussed in section 13. In addition, this approach also plays a key role for our innovation and product management in raising both our own and our customers' sustainability awareness. Our proprietary business process library contains ready-to-use preliminary settings and add-on solutions for digitalising hundreds of workflows. Lessons learned from standardisation and efficiency-enhancing projects involving more than 3,000 customers in manifold fields of application have been incorporated into the library. As such, our »Cloud First« strategy is also tailored to the most efficiently possible participation in process innovations.

Accessing and operating our solutions from the »All for One Enterprise Cloud« also reduces quite significantly the proprietary spend and resources needed to technically operate the systems and applications. In keeping with our »Cloud First« strategy, our customers can focus strictly on their core business and, despite tight labour markets, can build on our solutions to develop value-adding innovations that enhance sustainability. Such activities might start, for example, with more projects to rollout SAP Recycling Administration, might focus on predictive maintenance that uses less resources or might evolve into entirely new business workflows and models. The increased use of machine learning or artificial intelligence technologies, for example, can free up resources previously needed for time-consuming routine activities for much more demanding tasks and, in doing so, can improve sustainability aspects such as employee retention and the health index.

More sustainability through new work and collaboration

Through modern working worlds, we want to clearly demonstrate how we can improve agility and collaboration while at the same time contributing towards lowering our and our customers' greenhouse gas emissions. Above and beyond these efforts, we want to use our innovation potential derived from new work and collaboration and from our management and strategy consulting activities to increase sustainability. Smarter business processes and better technologies are important and useful but by no means sufficient on their own. Without the right strategies and culture fit, it is rare for a corporate transformation to be sustainably successful. As a valued partner for digitalisation in the midmarket, our portfolio of products and services therefore extends far beyond business process and technology solutions. In »Design Thinking Workshops«, our management consultants work directly with the management boards of our customers (»C Level«) to review their strategies,

develop new business models and smarter workflows, realign the corporate culture and facilitate the exchange of lessons learned and the establishment of new business relationships and innovation partnerships through our start-up network («Start-up meets Mittelstand»). In doing so, we not only expand customer access to our software and technology services. Rather, we want to use this integrated approach to open the door to sustainability improvements linked to the specific use of our solutions. Our extended business approach is particularly useful here, given that digital transformation affects every single area and department in a company.

United VARs – global performance at local level, without a proprietary global footprint

Globalisation and sustainability do not have to contradict each other, as demonstrated by United VARs, our service innovation. Most of our business is conducted in German-speaking regions. Nearly all our customers, however, operate internationally and at global level. After all, our target industries – such as mechanical and plant engineering and the supply industry – form the backbone of the German export economy. Companies such as these must follow their customers around the entire globe. Their SAP projects are just as international as they are themselves. To execute them, our customers need local partners who understand their business and are able to optimise their business processes, not just because they are familiar with the country specifics and local business culture, but because they can also offer proprietary localised solutions in each country.

This drove us to establish United VARs as far back as 2006. The alliance unites the global SAP system leaders, their industry expertise and their many years of SAP experience. Via United VARs we can service our numerous international customers without squandering resources and without a proprietary global footprint yet still at global level as if from a single source, ensuring a consistently high standard of performance and quality, locally in around 100 countries across national and regional borders, and with local support and service resources wherever they are needed. United VARs is one of merely ten »SAP Global Platinum Resellers«. This outstanding position gives All for One Group a voice that is heard, even in the global »SAP Channel«, allowing us to spotlight the issues raised by our midmarket customers to the global SAP organisation.

G4 FS11: FINANCIAL INVESTMENTS

We do not make financial investments in the narrower sense. Rather, we invest our free cash flow primarily in further building our business, i.e. in our employees, customers and our service portfolio, and in the acquisition of companies. In addition, we always propose to the

Annual General Meeting the payment of a reasonable dividend to shareholders.

We do, however, make financial investments in the broader sense, e.g. for company pension schemes. Since we cooperate with partners (e.g. Allianz) who must themselves comply with very far-reaching sustainability requirements, we not perform selection checks based on environmental or social criteria.

ENVIRONMENTAL MATTERS

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



ENVIRONMENTAL MATTERS // USAGE OF NATURAL RESOURCES



As a rule, services companies use fewer resources than manufacturing businesses. That is no reason for us to rest on our laurels, however. We want to take responsibility for our impact on the environment and to successively reduce the negative effects. The natural resources mainly used by All for One Group are listed below, together – where possible – with the consumption quantities.

Electricity

In addition to our own IT infrastructure, we use co-location data centers and additional external resources and services of hyperscalers/public cloud providers (especially Microsoft Azure) to provide innovative services and store our customers' data. The figures in the table below focus on the co-location data centers, which we can directly influence. The power consumed in the use of hyperscalers is, however, included in the

footprint of our greenhouse gas emissions (see section 13).

We also indicate separately the power used to operate our offices and run our electric and hybrid vehicles.

Electricity consumption (total)

(MWh)	10/2021 – 09/2022	10/2020 – 09/2021
Total Group consumption	5,518	4,201
of which data centers	4,927	3,696
of which buildings ¹	543	499
of which e-cars / hybrid ²	48	5.7

1) Prior-year figure for buildings (555 MWh) adjusted by minus 56 MWh (improved data).

2) Prior-year figure for e-cars / hybrid (3.2 MWh) adjusted by plus 2.5 MWh (improved data).

In financial year 2021/22, we have also for the first time included the co-location data center of All for One Poland in the electricity consumed by the data centers (since 1 Oct 2021). The lion's share of the increase is attributable to this first-time inclusion, which is why any comparison with the prior year is only possible to a limited extent. The number of »E/Hybrid vehicles« has more than tripled, which explains the significant increase in electricity consumption in this area.

Electricity consumption (offices)

(kWh)	10/2021 – 09/2022	10/2020 – 09/2021 ¹
Office electricity consumption	543,063	499,391
Consumption per sqm ²	17.23	19.69
Staff consumption ³	209.19	259.69

1) Prior-year figure (555,327 kWh) adjusted by minus 55,936 kWh (improved data).

2) Consumption per sqm (average): 31,523 (2020/21: 25,361)

3) Headcount (average): 2,596 (2020/21: 1,923)

Acquisitions in various countries have resulted in a greater number of offices, which has been accompanied by a corresponding increase in electricity consumption. The same applies for the energy consumed for heating purposes, as listed below. If compared to the space in use and the headcount, however, it becomes clear that we have been able to significantly enhance our efficiency in respect of electricity consumption.

Heating

At present, the All for One Group offices are heated with natural gas, district heat and geothermal systems. Overall, energy consumption developed as follows:

Energy consumption (heating)

	10/2021 – 09/2022	10/2020 – 09/2021
Total energy consumption (MWh)¹	2,095	1,663
Energy consumption per sqm (kWh)	66.4	65.6

1) Prior-year figure (1,619 kWh) adjusted by plus 44 kWh (improved data).
2) Consumption per sqm (average): 31,523 (2020/21: 25,361)

Fuel

Our company cars run on petrol and diesel.

Fuel consumption (company fleet)

(litres)	10/2021 – 09/2022	10/2020 – 09/2021
Total fuel consumption¹	1,151,320	638,267
Diesel	953,527	604,541
Petrol	197,793	33,726
Fuel consumption per vehicle²	1,072	772

Staff are allowed to use our company vehicles for private purposes. As such the consumption figures also include private trips.

1) Prior-year figure (874,787 litres) adjusted by minus 243,096 litres (improved data).
2) Number of vehicles (average): 2021/21: 1,074 (2020/21: 827)

The years dominated by »Covid-19« since 2020 saw a greater proportion of people working from home, which resulted in fuel consumption at All for One Group falling to a remarkably low level. This trend was reversed for the first time in the current year under review 2021/22.

In addition to the cars owned and leased by the company, employees also use their private vehicles for business travel. The associated fuel consumption is shown below.

Fuel consumption (private vehicles) for business travel

(litres)	10/2021 – 09/2022	10/2020 – 09/2021 ¹
Total fuel consumption	74,239	22,738

1) Prior-year figure (16,307 litres) adjusted by plus 6,431 litres (improved data).

As such, 6% (previous year: 3%) of all fuel consumption related to our business operations is attributable to business travel in private vehicles.

Water

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

Water usage

(cbm)	10/2021 – 09/2022	10/2020 – 09/2021 ¹
Total water usage	5,488	3,883
Staff consumption ²	2.11	2.02

1) Prior-year figure (4,186 cbm) adjusted by minus 303 cbm (improved data).
2) Headcount (average): 2,596 (2020/21: 1,923)

Space

All business premises used by All for One Group are leased and mostly located in complexes occupied by multiple parties. Accordingly, the sealed areas are divided among all tenants. In addition, the roofs of some buildings have been planted to compensate.

Space usage

(sqm)	10/2021 – 09/2022	10/2020 – 09/2021 ¹
Total space usage	32,887	25,261
Staff usage ²	12	13

1) Prior-year figure (25,453 sqm) adjusted by minus 192 sqm (improved data).
2) Headcount (average): 2,596 (2020/21: 1,923)

Both our water and space usage increased in financial year 2021/22 due primarily to acquisitions, which resulted in a greater number of offices. As far as water usage is concerned, a certain »Covid-19« factor is also observable as increasing numbers of employees returned to work in recent months instead of working from home.

Paper

We are constantly striving to reduce our paper consumption. In our day-to-day business, especially, we have been able to realise huge savings potential by dispensing with paper correspondence and using DocuSign (www.docusign.de). More widespread use of this application enabled us to reduce our paper consumption further in financial year 2021/22.

Paper consumption

(sheets)	10/2021 – 09/2022	10/2020 – 09/2021 ¹
Total paper consumption	298,011	339,603
Staff consumption ²	115	177

The figures relate to the use of copy paper.

1) Prior-year figure (242,536 sheets) adjusted by plus 97,067 sheets (Group-wide extrapolation).
2) Headcount (average): 2,596 (2020/21: 1,923)

Waste

Since All for One Group is not a manufacturing company, it only incurs waste through the operation of its business premises. The waste is duly separated and disposed of properly through local disposal companies.

This aspect was not classified as material for the Group in the materiality assessment.

The cooperation with AfB gGmbH, Ettlingen (www.afb-group.de) is particularly worth mentioning in respect of electronic waste. This company recycles discarded hardware. The equipment is prepared for reuse once certified data erasure has been completed. This extends the lifecycle and saves raw materials and emissions.

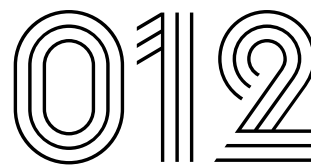
We also contribute to the careful use of resources with our company mobile phones by using the »Phone as a Service« option offered by everphone GmbH (www.everphone.com). During the utilisation phase, the provider takes care of any repairs before ultimately preparing the phones for reuse or recycling in keeping with the concept of a circular economy.

Emissions

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

Biodiversity

Our materiality assessment did not identify biodiversity as material for All for One Group. Added to which, we have no specific figures describing the impacts of our business activities on biodiversity. Nevertheless, we are well aware of the effects caused by the utilisation of natural resources. They include, for example, the impacts on the climate of greenhouse gas emissions. Even though most of the electricity consumed can be generated from renewable energy sources, the actual production of the same – such as the operation of wind turbines – does impact biodiversity at a local level. The offices occupied by the Group require land to be sealed, which impacts the water balance, micro-climate and soil fertility (see [Federal Environmental Agency \(2020\)](#)).



ENVIRONMENTAL MATTERS //

RESOURCE MANAGEMENT



Our materiality assessment revealed some key areas for action for All for One Group in respect of climate-friendly offices and mobility, and with regard to the careful use of resources in our customer business. In discussions with decision makers from various departments in the Group and with our Management Board, we further developed the target visions for the relevant areas for action in the current year under review. With regard to resource management, these visions are aimed at reducing our greenhouse gas emissions with particular focus on electricity, fuel and the upstream value chain. Some of the activities that we classify as material are discussed below.

Offices – greater use of renewable energy and compacter, more efficient utilisation of space

Back in financial year 2020/21 we had already managed to convert some of our Group offices to electricity from renewable energy sources. In 2022, we completed the conversion of the entire All for One Group SE to green power. Relative to the Group as a whole, the proportionate share as of 30/09/2022 was 38% (2020/21: 36%). In this regard, it is important to remember that we have already converted our offices to technologies that use less resources, such as central lighting control and the use of LED lamps. This has enabled us to increasingly avoid unnecessary power consumption outside working hours.

We are deriving further efforts to use less resources in and around our offices from the changes that are occurring to our working world, which can meanwhile be deemed permanent. In the current year under

review, for example, we established a flexible hybrid model combining »Office und Remote Working« that allows not only the best combination of both (working) worlds. Based on findings from closely involving our employees in our strategic project Working World 2.0, we have been able to revise most of the space and area utilisation concepts. Changes in staff expectations in respect of their immediate work environments after two years of a pandemic have resulted in our increasingly joining formerly separate areas, sub-letting individual floors, improving direct collaboration and effectively reducing office space. In doing so, we are not only contributing to the further reduction of resource usage; we are also able to showcase our working environments – which have already been optimised especially in terms of collaboration – even better at our numerous new office locations.

Mobility 2.0 – rethinking mobility

Our trend towards more climate-friendly mobility offers huge leverage for reducing energy consumption. We plan to unite numerous individual actions into one strategic project entitled »Mobility 2.0« in future. We want this project to include both the manifold aspects of the mobility of our employees when they travel to see customers and business partners, and when they travel from home to their office close by. Key objectives include expanding the organisational framework and increasing the proportionate share of vehicle models that are as energy efficient as possible.

The first eVehicles joined our carpool in 2022. We meanwhile have a steadily growing range of hybrid and electric vehicles. Swapping out our combustion engines was hindered in the current year under review by the particularly long delivery times. Nevertheless, the electrification of our fleet continues to progress, as does the expansion of charging stations at our offices. Charging options are now included immediately on new buildings or modification projects while options for retrofitting chargers on existing buildings are being examined.

Instead of cars for personal use, our strategy is focusing increasingly on mobility budgets in the future, which can be used for all mobility offerings. In financial year 2022/23, a project team comprised of members from numerous departments will be charged with further development and implementation. In doing so, they will also need to consider conflicting interests and habits, and develop a new understanding of mobility within our business model in order to combine consultancy services provided in proximity to customers with climate protection. We see this project as offering one of the biggest levers for reducing our direct greenhouse gas emissions.

Data centers – energy efficient production resources

As far back as 2007, we started implementing a rigorous co-location strategy focusing on »Green IT« through our data center infrastructure. The data centers are chosen on the basis of the latest technological standards and energy efficiency. The facilities we use in Germany reflect best engineering practice, are DIN EN ISO 50001 certified and are in some cases powered with electricity from renewable sources. In addition to the leased (coLocation) data centers, All for One Group also uses public cloud services provided by »Hyperscalers«. Given the greater efficiency, we plan to gradually increase the share of systems in the Azure cloud considerably as part of our »Cloud First« strategy in order to further reduce greenhouse gas emissions. Added to which, we are putting a comprehensive schedule of actions in place at our data centers, all of which aim to further enhance energy efficiency.

In addition, various actions have been implemented in our data center to raise energy efficiency:

- We build on cutting-edge technologies procured through long-standing partnerships with technology providers. The hardware in the data center is regularly inspected and, if necessary, replaced with more energy-efficient equipment. This innovation rate of three years on average keeps the pace of our innovations consistently high. Depending on the condition of the discarded infrastructure, it is either reused or recycled.
- Consistent virtualisation and smart load balancing enable us to assure the long-term utilisation of our resources without compromising performance.
- We adopt the principle of »One to Many Resource Sharing«, wherever possible, using resources jointly without impeding each other.
- Steadily increasing the packing density of each system unit reduces the hardware requirement and thus the need for space and energy. This affects the space-saving arrangement of the racks, on the one hand, and the increase of virtual services on a single physical server, on the other. This enables a marked reduction in the energy needed to cool the systems, in particular. All these considerations naturally include analysis of the increased impacts of potential disruptions and shutdowns.
- The energy efficiency of the cooling equipment is further optimised by raising operating temperatures, avoiding hot spots and making comprehensive use of cold/hot aisle equipment.
- More efficient data storage mechanisms such as deduplication and compression of data sets can reduce the storage volume by up to 70%.
- Automated workflows for fine tuning specific computing resource requirements (e.g.

»AutoScaling« and »Just-in-time-Provisioning«) can reduce the requisite server output.

- In the course of digitalisation and transformation, system landscapes and underlying infrastructure components of our customers are transferred to target-oriented, next-generation service hubs in line with their requirements (retain, rehost, replatform, refactor, rearchitecture), while infrastructures with considerably lower energy efficiency are migrated to the »All for One Enterprise Cloud«.

Using regional suppliers to lower emissions further

We also want our supply chain to become more climate friendly. The selection of our suppliers and products to be supplied has a considerable impact on the environmental sustainability of our everyday business. Which is why, in the current year under review, we have switched – wherever practically possible – our purchase of selected operating fluids to local partners in the region. Other criteria, such as biological cultivation, fair trade, recycled or, at least, recyclable products offering good environmental sustainability, were also considered in the switch aimed at enhancing resource efficiency.

Risks and due diligence processes

Our business activities are dictated to a large degree by external relationships with customers, investors, partners and the environment. This inevitably results in impacts on planetary resources and ecosystems. Our materiality assessment confirmed this and identified sustainability aspects in consulting, climate-friendly building utilisation and mobility as key levers for reducing greenhouse gas emissions. As a result, we of course see potential for environmental risks, as well, especially with regard to those greenhouse gas emissions that we cause directly.

Specifically, for example, the IT hardware in our offices and data centers impacts planetary resources and ecosystems throughout its entire lifecycle. Examples to mention are resource intensity and the rare earths used to produce the hardware. During the utilisation phase, greenhouse gases are emitted through the supply of energy, whereas disposal of the equipment requires that special attention be paid to the raw materials used, such as toxic heavy metals. To address these challenges as effectively as possible, we cooperate with AfB gGmbH, Ettlingen, (www.afb-group.de).

Added to which, an »outside-in« perspective makes us aware that climate change and other changes in the environment can also have drastic consequences for our own business activities. In our overall assessment,

the aforementioned risks associated with these environmental concerns are classed as »low«.

We made significant progress with embedding sustainability aspects in the target definition and processes of All for One Group in the current year under review (see section »Strategy«). We were not only able to successfully finish anchoring sustainability aspects in our corporate strategy; rather, we have already been able to identify areas for action as part of the »sustainability@allforone« strategic initiative to develop – gradually, in individual workstreams – actions and specifications for processes.

GRI SRS-301-1: MATERIALS USED BY WEIGHT OR VOLUME

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

GRI SRS-302-1: ENERGY CONSUMPTION WITHIN THE ORGANISATION

GRI SRS-302-1: Energy consumption within the organisation

(MWh)	10/2021 – 09/2022	10/2020 – 09/2021
Fuel consumption	13,376	7,923
of which vehicles	11,281	6,260
of which heating (heat)	2,095	1,663
Electricity consumption	5,518	4,201
of which from renewable sources	1,662	1,598
Total energy consumption¹	18,894	12,124

1) Prior-year figure (14,694 MWh) adjusted by minus 2,506 MWh (for details, see section 11).

The year on year changes are due predominantly to the significantly larger scope of consolidation following acquisitions (see section »General information«). For details, please refer to the discussion of the individual energy consumption statistics in section 11.

The proportionate share of electricity consumption from renewable sources only increased by a marginal degree compared to 2020/21 despite our being able to convert some offices to green power. We have not yet switched the utility companies for our newly acquired offices and co-location data centers, however, which will then have a noticeable impact on this footprint. Once our long-term energy supply contracts expire, we want to try to convert other offices as well, in order to further improve this performance.

GRI SRS-302-4: REDUCTION OF ENERGY CONSUMPTION

In financial year 2021/22 we again made substantial technology investments in the cloud infrastructure of

our co-location data centers (see our disclosures relating to GRI SRS-201-1). This capital expenditure focused in turn on specific measures to reduce energy consumption, respectively increase energy efficiency. Exact quantification is, however, not possible due partly to the fact that higher processing volumes cannot always be more than offset in their entirety by efficiency gains. The changes in the ratio of processing volume to electricity consumption in our co-location data centers are discussed in our disclosures on »Electricity consumption« in section 11 and on the »Data Center Sustainability Index« in section 13.

GRI SRS-303-3: WATER WITHDRAWAL

Water withdrawal		
(cbm)	10/2021 – 09/2022	10/2020 – 09/2021 ¹
Total water usage	5,488	3,883
Staff water usage ²	2.11	2.02

1) Prior-year figure (4,186 cbm) adjusted by minus 303 cbm (improved data).

2) Headcount (average): 2,596 (2020/21: 1,923)

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

Since All for One Group is not a manufacturing company, it only incurs waste through the operation of its business premises. The waste is duly separated and disposed of properly through local disposal companies. This aspect was not classified as material for the Group in the materiality assessment.



ENVIRONMENTAL MATTERS//

CLIMATE-RELEVANT EMISSIONS



Our business operations cause greenhouse gas emissions by using natural resources. We measured our GHG emissions in financial year 2021/22 based on the »GHG (Greenhouse Gas) Protocol Corporate Accounting and Reporting Standard«, »GHG Protocol Scope 2 Guidance« and the »GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard« issued by the World Resources Institute and the World Business Council for Sustainable Development. We have therefore complied with the specifications of the GRI standard governing the indicators 305-1, 305-2 and 305-3. Our detailed procedure for determining the emissions stated below is explained in depth in the »Notes on greenhouse gas calculation methods 2021/22« on our [website](#).

Material structural changes

In financial year 2021/22, the scope of consolidation of All for One Group increased substantially following major acquisitions (see section »General information«). Accordingly, the emissions disclosures for the prior year must be adjusted accordingly – according to the provisions of the »Greenhouse Gas Protocol Standard«.

Historical emissions statistics must also be adjusted if the method for calculating the figures is essentially determined by material new circumstances. Accordingly, in the current year under review and with the aid of external experts, we selected an operational approach to consolidation and significantly improved

our accounting and reporting procedures in respect of indirect greenhouse gas emissions (Scope 3). This resulted, in particular, in changes to the classification of the GHG emissions from tangible fixed assets and capital goods, and the emissions from the fuel combustion of our cars and from heating systems that use fossil fuels.

To maintain reference to emissions already stated and to ensure transparent and consistent reporting in the context of historical data, as well, we have stated the extent of the adjustments required under the regulations separately in each case.

Total greenhouse gas emissions		
(t CO ₂ e)	10/2021 – 09/2022	10/2020 – 09/2021 ¹
Total greenhouse gas emissions	10,100	7,460

¹⁾ Prior-year figure (3,828 t CO₂e) adjusted by plus 3,522 t CO₂e (acquisitions, extended disclosure).

Detailed information can be found in the discussion relating to GRI SRS-305-1 to GRI SRS-305-3.

OBJECTIVE: CONTROL AND REDUCE GREENHOUSE GAS EMISSIONS AS HOLISTICALLY AS POSSIBLE

We adopt a holistic approach to managing our GHG emissions and therefore keep a very close eye, not just on the direct GHG emissions (Scope 1) and the indirect energy related GHG emissions (Scope 2), but also on the other indirect GHG emissions (Scope 3). The latter category of emissions accounts for the lion's share of our total GHG emissions, but are much harder, and require much more effort, to influence and manage than the emissions classed under Scopes 1 and 2. Overall, we have identified the following sources of emissions as key drivers for reducing our GHG emissions:

- Mobility
- Energy consumption
- Capital goods and tangible fixed assets

We are still working on specifically quantifying the reduction targets. Notwithstanding the above, we have long since started focusing intently on reducing our GHG emissions through the aforementioned drivers.

Mobility as a source of emissions – the new normal is a key influencing variable

We currently operate around 40 offices, ensuring shorter distances to both customers and offices and allowing us to reduce environmentally harmful journeys and flights. These efforts are further supported by our flexible working strategy that is independent of fixed

locations and linked to the expansion of our »Remote Support Services«. Over the past pandemic years, a lot of our employees mostly work from home. Since mid-2022, however, there is noticeably more movement back towards the offices. Meetings, trade fairs and training programmes were held on site more frequently, and customers wanted face to face contact. Whether or not the current hybrid model becomes the new normal remains to be seen over the coming months and years.

As a result, travel volume has again increased substantially compared to 2020/21. Accordingly, the greenhouse gas emissions related to travel have also risen again. We are aware that we cannot entirely dispense with direct personal contact – with our employees, business partners or investors, for example. They represent indispensable potential for identifying shared starting points, for exchanging views, and fostering loyalty, creativity and innovation. Increasingly turning our backs on cars requires a considerable change in mindset and a willingness to relinquish cherished habits. Which is why a strategic project has been put in place to develop attractive alternative means of mobility for our employees to ensure that the emissions caused by journeys – including to customers – are kept as low as possible.

We use our »Mobility Index« to indirectly monitor and control the impacts of mobility, as a source of emissions, on our overall mobility-related greenhouse gas emissions footprint. The index is calculated using the formula »ratio between mobility cost (vehicles, travel, accommodation) and the consulting and services revenues (CONVERSION/4 included) generated as a result«. The performance metric developed as follows:

(%)	10/2021 - 09/2022	10/2020 - 09/2021	Delta in %
Mobility Index	5.15	3.32	55

The mobility costs (vehicles, travel, accommodation) incurred to generate consulting services revenues of EUR 100,000 (incl. CONVERSION/4, transformation services for migrating to SAP S/4HANA) amounted to around EUR 5,150 (2020/21: EUR 3,320). In 2020/21, the Mobility Index was unusually low as a result of »Covid-19«. The aforementioned trend was, moreover, influenced by the sharp increase in mobility costs in the wake of rising inflation.

»Cloud First« – managing data centers, which are a source of emissions

As a multi-cloud service provider, we process with high intensity the business data and transactions of our customers. As digitalisation progresses, the volume of

the same is soaring. The same also applies to our own IT systems. Which is why we are continuously improving the scalability of our cloud infrastructures, enhancing their energy efficiency and, in doing so, reducing the greenhouse gas emissions caused by ourselves and our customers. The actions aimed at achieving this are discussed in section 12.

For years, we have been monitoring and managing the energy efficiency of the data centers we use («co-location») based on the **Data Center Sustainability Index**. The index is calculated using the formula »1 minus the ratio between the energy consumed and the number of systems operated with it on average during the reporting period«. Accordingly, the ideal Data Center Sustainability Index is 1. This performance metric developed as follows:

	10/2021 - 09/2022	10/2020 - 09/2021 ¹	Delta in %
Data Center Sustainability Index	0.2953	0.2360	25

1) Adjusted to improve comparability (retrospective inclusion of All for One Poland's data center)

In the current year under review, for the first time, we included the co-location data center of All for One Poland in addition to the data centers used in Germany in our overall analysis. The corresponding prior-year figure was also adjusted to enable better comparability, although All for One Poland (formerly: SNP Poland) was not acquired until 1 October 2021.

With our customer base growing, we expanded our data center system landscapes in the current year under review, adding additional systems, servers and storage, and increasing processing capacity. Despite this, the energy consumption remained virtually the same, allowing further improvement in the Data Center Sustainability Index.

In addition to our technology investments to continuously improve the energy efficiency of our Enterprise Cloud, the fundamental **Power Usage Effectiveness (PUE metric)** of the co-location data centers we use has also contributed to the aforementioned development. A PUE of 1 would be ideal, whereas the average PUE of all data centers in Germany in 2020 was 1.63 (see [Hintemann \(2021\)](#)). By comparison, the PUE of our co-location data centers ranges between 1.42 and 1.45 in the German centers and is 1.50 in our Polish data center. These figures also clearly show how we are monitoring and managing our greenhouse gas emissions.

In the case of our cloud services, larger leaps in growth could trigger transformation processes within our »Multi Cloud Strategy« (co-location plus hyperscalers) and temporarily adversely affect energy efficiency and thus the overall footprint of our GHG emissions. Added to which, since we lease our data centers and cooperate with hyperscalers, we are reliant on their commitment to meet climate targets. Although we are on the right track, having chosen suitable providers, we can only influence their future decisions to a limited degree. A further potential risk is posed by the degree to which our customers are willing to embrace our sustainability actions.

Increased migration to renewable energy sources

In an effort to reduce the emissions caused by our business, we also strive to ensure the power supplied to our data centers is sourced renewably. Back in 2020, one of the data centers we use started running 100% on green power; the complete migration of the other two data centers is still outstanding.

We were also able to make renewed progress with converting our offices to power supplies from renewable energy sources in the financial year just ended. The proportionate share of our locations that run on green power is currently 38% (2020/21: 36%). The increase year on year is only moderate due to the significant increase in the number of locations. Added to which, long-term supply contracts are preventing migration to electricity from 100% renewable energy sources. Converting the heat supply is posing a greater challenge. We cannot just replace the heating systems, not least because we rent the properties. Added to which, the buildings we occupy are frequently relatively new and therefore removing the current heating system prematurely does not seem sustainable in the context of conserving resources. Nevertheless, we continue to focus unabated on achieving our objective of power supplied entirely from green sources.

Low-emission procurement policy – Scope 3 on trial

Calculating our Scope 3 emissions represents a fundamentally new approach to measuring GHG emissions. Lessons learned have enabled us to adjust the classification of various emissions sources and to integrate new categories of indirect GHG emissions. As a result, our total emissions are much higher, which is largely due to purchased goods and services, capital goods and upstream leased assets.

Focus is also on emissions caused by our customers' business

Our mission is to enhance the ability of our customers to compete in a digital world. To achieve this, we offer support that is as comprehensive as possible, starting

with issues of strategy and business processes and including the use of all business-critical software solutions right up to the provision and operation of the same from the cloud. In doing so, we strive to raise process efficiency, which includes optimising the use of raw and other materials, machinery and energy.

Lowering the greenhouse gas emissions of our customers is playing an increasingly key role in strengthening their ability to compete. In the current year under review, we started expanding our consultancy services to include sustainability so that we can digitalise the particularly emissions-relevant processes of our customers, above all, with customised service solutions. We want to increasingly help our customers to better manage and more quickly achieve their own targets for lowering greenhouse gas emissions. To do so, we draw on tried-and-trusted solutions from providers such as SAP while at the same time adopting our own integrated approaches, some of which involve direct cooperation with our customers.

GHG emissions – quantitative and qualitative targets for reduction and achievement of the same

Specific reduction targets have not yet been set. They will be defined in financial year 2022/23 based on the comprehensive GHG footprint that we will be compiling for the first time in the same year. The fact that this will enable us to transparently calculate and communicate the GHG emissions caused by our business operations is particularly important in respect of the achievement of our qualitative goals. In financial year 2021/22, we were, moreover, able to make further progress. We managed to increase the proportionate share of our locations that run entirely on green power, although all of the new offices added through acquisitions are not yet being supplied with power from renewable energy sources. We were also able to significantly enhance the energy efficiency in our office buildings (see section 11). The same holds true for our co-location data centers, as demonstrated by the improvement in our Data Center Sustainability Index. Further progress is visible in the expansion of our electrically powered carpool.

Challenges and risks

The challenge of reducing our greenhouse gas emissions overall will face us for many years to come. Our assessment shows that the measures discussed above are moving us in the right direction. The challenges mentioned in respect of mobility, energy supply to our data centers and offices, and future procurement strategy will occupy us over the next financial year 2022/23 when we define targets for reducing our GHG emissions. Our risk assessment of the sub-risk »reducing greenhouse gas emissions« is included in our overall

assessment of »Resource management« risks. Please therefore refer to our discussion in section 12.

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

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

(t CO ₂ e)	10/2021 – 09/2022	10/2020 – 09/2021 ¹
Heat	375	356
Fuel consumption fleet	3,483	2,057
Scope 1 total	3,858	2,413

¹⁾ Prior-year figure for the fleet (2,722 t CO₂e) adjusted by minus 665 t CO₂e. Formerly recognised under Scope 3. Prior-year figure for heating energy adjusted by minus 39 t CO₂e.

The emissions caused by our fleet through mobile combustion were recognised under Scope 3 in 2020/21 but are classified as Scope 1 emissions in the current year under review 2021/22. Only the share of business travel by private vehicles remains in Scope 3. We did not report any Scope 1 emissions in financial year 2020/21.

The trend in Scope 1 emissions is essentially due to the fact that face-to-face contact has become increasingly possible again now that the isolation restrictions imposed as a result of »Covid-19« have been lifted. Consequently, our consultants are undertaking more travel by car, which is raising fuel consumption.

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

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

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

(t CO ₂ e)	10/2021 – 09/2022	10/2020 – 09/2021 ¹
Electricity (office buildings)	122	127
District heat (office buildings)	47	51
Electricity (co-location data centers)	1,548	1,623
Electricity e-cars, hybrid	11	4
Scope 2 total	1,728	1,805

¹⁾ Prior-year figure for electricity (657 t CO₂e) adjusted by plus 1,148 t CO₂e.

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

(t CO ₂ e)	10/2021 – 09/2022	10/2020 – 09/2021 ¹
Electricity (office buildings)	227	230
District heat (office buildings)	47	51
Electricity (co-location data centers)	2,471	2,524
Electricity e cars, hybrid	21	6
Scope 2 total	2,766	2,811

1) Prior-year figure for electricity (696 t CO₂e) adjusted by plus 2,115 t CO₂e.

The adjustments to prior-year Scope 2 emissions are, to a minor degree, attributable to improved data following receipt of the annual invoices from the utilities companies and, to a much greater degree, to the expansion of our co-location data center landscape to include a data center in Poland. As per GHG Protocol, we have included the ensuing emissions retrospectively for financial year 2020/21.

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

in t CO ₂ e	10/2021 – 09/2022	10/2020 – 09/2021 ¹
Scope 3, Category 1: Purchased goods and services	62	9
Scope 3, Category 2: Capital goods	589	342
Scope 3, Category 6: Business travel	918	378
Scope 3, Category 7: Employee commuting	747	348
Scope 3, Category 8: Upstream leased assets	2,198	2,165
Scope 3 total	4,514	3,242

1) Prior-year figures adjusted, see explanations in section 13

Compared to 2020/21, the GHG emissions in Scope 3, Category 1 have increased significantly due to some major events that we were only able to host again in 2021/22 once the »Covid-19« restrictions had been lifted. The increase in Categories 2 and 8 is attributable to higher additions in vehicle purchases and leases, and office and data center hardware. The increase in GHG emissions in the other Scope 3 Categories (business travel, employee commuting) can also be attributed to the relaxation of »Covid-19« restrictions.

GRI SRS-305-5: REDUCTION OF GHG EMISSIONS

Despite targeted measures to reduce GHG emissions – such as investments in the energy efficiency of our co-location data centers (see our disclosures in respect of GRI SRS-302-4), our GHG emissions rose in 2021/22 by 2,640 t CO₂e in total compared to financial year 2020/21. This trend is in line with our expectations given that the prior-year figures were unusually low as a result of »Covid-19«. The factors mostly responsible for the increase were greater business travel and more people returning to work at the offices instead of from home,

By enhancing efficiency and converting to green power at some of our offices, we were able to slightly reduce indirect energy-related greenhouse gas emissions in financial year 2021/22. We see further huge potential to reduce our overall greenhouse gas emissions in this area.

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

Most of the greenhouse gas emissions caused by our business activities relate to other indirect GHG emissions and are classified as Scope 3 as per GHG Protocol. Following changes to our method of calculation, we are stating emissions in the categories »Purchased goods and services«, »Capital goods«, »Employee commuting« and »Upstream leased assets«. The results are shown in the table below:

which caused significant increases not just in office GHG emissions, but also the emissions caused by commuting.

Against this backdrop, the GHG footprint for financial year 2021/22 provides a reliable picture of our business activities. It provides a basis for defining future quantitative reduction targets.

EU TAXONOMY

Pursuant to Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council (EU taxonomy), our Sustainability Report 2021/22 describes for the first time how, and to what extent our current business activities are linked to economic activities that are classifiable as »environmentally sustainable« under the aforementioned Regulation. A detailed discussion of those activities that qualify under the Taxonomy Regulation is given below, together with their proportionate share of our total sales, capital expenditure and operating expenses:

All for One Group, EU taxonomy metrics

(EUR million)	10/2021 – 09/2022	%
Sales	452.7	100
of which: eligible	59.5	13
CapEx	44.6	100
of which: eligible	9.5	21
OpEx	6.0	100
of which: eligible	3.1	52

Questions of interpretation

We assessed the eligibility under taxonomy rules and performed the corresponding calculation of the metrics above in line with our own interpretation of the specifications, requirements and provisions of the EU taxonomy. Examining whether the taxonomy was especially applicable to our business activities also raised questions of interpretation. Our Report was compiled to the best of our knowledge and complies, we believe, with the requirements of the taxonomy regulations.

Assessment of eligibility

We started the process for determining the above metrics with the consolidated financial statements of All for One Group for financial year 2021/22. Before calculating the actual metrics, an interdisciplinary team analysed all relevant accounting areas in detail and compared them to the EU taxonomy criteria for economic activities that qualify. Accordingly, business activities are »eligible« if they are listed in the delegated act on »Climate« and consistent with the description of the activities – regardless of whether the technical screening criteria are met or not. The individual steps in our process were designed to ensure that all – including Group-wide – business activities could be examined in full, assessed and unambiguously classified without duplications.

The only activity that currently qualifies: »Data processing, hosting and related activities«

Following completion of our aforementioned analysis, we were able to identify currently just one economic activity that qualifies in respect of climate protection: »8.1 Data processing, hosting and related activities«. Parts of the Managed Cloud Services that we provide from the co-location data centers in conjunction with major »hyperscaler« mainframes are consistent with the activity described in point 8.1 of annex 1 to the delegated act on EU taxonomy dated 4/6/2021.

As far as »sustainability« is concerned, our vision states: »We work sustainably and use our digital capabilities to support our customers on their journeys towards sustainability« (see section 3). Above and beyond the aforementioned activity, we therefore compared in detail the economic activity »Data-driven solutions for GHG emissions reductions« described in point 8.2. of annex 1 to the delegated act on »Climate« with our current Sustainable Services & Solutions portfolio and came to the conclusion that it does not currently qualify.

Notes on sales revenues

The sales revenues stated above were taken straight from the consolidated statement of profit and loss for financial year 2021/22. Calculation of our sales revenues is based on International Financial Reporting Standards (IFRSs, particularly IFRS 15). Key accounting methods and the components that make up our revenues are discussed in the notes to the consolidated financial statements, E.1. In the sections »Guidance and actual Group performance« and »Group earnings situation« in the combined management report, we also analyse the performance and key drivers of our sales revenues, and compare business performance to our guidance for financial year 2021/22.

The part of our Managed Cloud Services that is described in more detail above is consistent with the activity described in point 8.1 of the EU taxonomy. We therefore state the sales revenues attributable to these services as eligible for taxonomy qualification. Other sales revenues that we also classify as cloud revenues and which are included in our »Cloud Services and Support« revenues but do not qualify have not been included in the statement of eligible revenues. We are currently still in the process of building our Sustainable Services & Solutions portfolio (see section 10). As we progress, the proportionate share of eligible revenues will increase.

Notes on CapEx

Based on our interpretation of the EU Taxonomy Regulation, additions to tangible and intangible assets

(recognised as per IAS 16, IAS 38 and IFRS 16) and additions to tangible and intangible assets from business combinations must be included in (total) capital expenditure, but without additions to goodwill. Our above recognition of (total) capital expenditure is therefore derived straight from our disclosure of »Tangible fixed assets« and »Right-of-use assets« (see notes to the consolidated financial statements 2021/22, F.14 and F.15).

To determine our eligible CapEx, we analysed those assets and processes that are associated with economic activity »8.1 Data processing, hosting and related activities«. The identified expenditure relates mainly to technology investments in our cloud infrastructure and was therefore stated above accordingly.

Notes on OpEx

To our understanding, the disclosure of operating expenses as per EU taxonomy must include non-capitalised research and development expenses, current leases, and maintenance and repair costs for tangible fixed assets, but not expenditure such as scheduled depreciation of tangible fixed assets, or energy supply costs (such as power and heat consumption). By the same token, sales and marketing costs, restructuring expenses and most general administrative costs are not recognisable as operating expenses under EU taxonomy rules as we interpret them. Accordingly, we did not include the latter costs in our stated figures. Since we have not to date conducted any research and development in the narrower sense, no such operating expenses are recognised.

Operating expenses as per EU taxonomy therefore differ substantially from the operating expenses we disclose in the consolidated statement of profit and loss (total cost method). In the sections »Guidance and actual Group performance« and »Group earnings situation« in the combined management report, we analyse the performance of our operating expenses.

Those operating expenses that we have allocated to our eligible business activity »8.1 Data processing, hosting and related activities« therefore primarily comprise the maintenance expenditure relating to our cloud infrastructure.

Outlook 2022/23: Taxonomy alignment

In compliance with EU taxonomy specifications, we report on taxonomy eligibility for the first time for our financial year 2021/22. In addition to taxonomy eligibility, we will also report in financial year 2022/23 on the taxonomy alignment of those business activities that are then classified as »eligible«. To do this, we will compare all activities classified as »eligible« to a specific catalogue of technical parameters. We have not yet made any attempt to estimate the outcome of such a comparison to date. We cannot, by any means, rule out the possibility, however, of not yet being able to recognise any taxonomy aligned business activities following such a first-time comparison for financial year 2022/23.

SOCIETY

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



SOCIETY//

EMPLOYMENT RIGHTS



»We are an attractive employer with a magnificent culture of working together in an atmosphere that promotes diversity and equal opportunities« is anchored in All for One Group's vision. This requires an attractive working environment in which employee rights are highly valued, development options with future prospects are offered without question and equal opportunities are practised. If we are to make our customers successful, we must have very well trained employees who enjoy working for All for One Group.

The employment rights specified in the DACH region are extremely strict by European and international comparison. We comply with them in full. As a result, we currently do not see an increased risk for our employees. Our »Code of Conduct« also reflects the high priority we place on employees' rights: »We commit to responsible, sustainable and transparent corporate governance that respects human rights and internationally recognised core labour standards. In particular, we condemn any form of forced or child labour and ensure health and safety as well as commensurate pay in line, at the very least, with respective national legislation.« We also comply with ILO core labour standards (<http://www.ilo.org/berlin/arbeits-und-standards/kernarbeitsnormen/lang--de/index.htm>) and do not tolerate neither discrimination nor child and

forced labour and are according the right to freedom of association and collective bargaining.

Close contact is maintained to our employees – not just within the individual companies but throughout the Group – by our managers and through the support model of our People & Culture Team. Our SE Works Council supports these efforts. This close contact, especially in the form of standardised annual meetings but also as part of our internal audits, enables us to ensure the detection of violations of employee rights. Fixed reporting procedures ensure that our Management Board is regularly informed of relevant issues. The Works Council, Management Board and representatives from the People & Culture Team discuss employment rights and any need to adjust the same at meetings of the HR Council, which take place several times a year.

Labour law standards outside the DACH region

We make every effort to ensure compliance with international core labour standards and our own standards at our foreign subsidiaries. As of 30 September 2022 we employed 123 people in Turkey (30 Sep 2021: 80) together with 424 people in Poland and 50 in Egypt since May 2022. The political and social environment in these countries differs, in some cases substantially, from the DACH region. Accordingly the risk associated with assuring the employment rights of our colleagues is naturally greater.

We make sure they have equal access to the same attractive offerings, such as salary system, work hours based on trust, and the rules governing remote working, if required. The same applies to our benefits, which have in some cases been adapted to the circumstances in Turkey (e.g. rewards for employee referrals), but in some cases are better than their German counterparts (e.g. Istanbul Card for public transport, meal allowances, etc.). We aim to ensure that the same conditions apply to all employees in all other employment-related areas. Alongside our SE Works Council, a separate employee representative committee composed of members from Germany, Austria, Egypt and Turkey exists at one of the Group companies acquired in financial year 2021/22.

We also place great importance on compliance with employment rights along our upstream and downstream value chain. We expect all our suppliers to comply with the core labour standards issued by the ILO. In a project involving employees from Procurement, Legal & Integrity, Sustainability, and People & Culture, we are currently

developing further processes to assure compliance with social and environmental standards in our supply chain in keeping with the future requirements of the Act on Corporate Due Diligence Obligations for the Prevention of Human Rights Violations in Supply Chains.

Co-determination for a just and forward-looking All for One Group

All for One Group has consciously adopted an organisational structure featuring a flat hierarchy to involve all members of staff in the development and decision making processes. Every individual can take part in projects and initiatives, regardless of department. This principle is also described in our value »Entrepreneurial Mindset«. For example, both our corporate values and a new remuneration model were developed with valuable input from the staff. We often use sounding boards as a tool to further increase co-determination at All for One Group. Sounding boards are good for obtaining direct feedback on various actions, possible solutions, and ideas. Their composition should ideally be as diverse as possible. In addition, surveys and workshop formats are used to ensure that staff requests and ideas are taken into appropriate consideration at All for One Group. One current example of this is a strategic initiative entitled »Employer Brand« to strengthen and foster the same, where the views of our employees are being incorporated in a multi-stage process.

This approach also forms the basis for designing our sustainability management. When we performed our materiality assessment back in 2021, we already welcomed the views of our employees as key stakeholders. As part of our »sustainability@allforone« strategic initiative, employees from various departments within the Group are working in five different workstreams to implement our sustainability strategy. Further members of staff are actively encouraged to join in the initiative in an effort to anchor sustainability in the various companies that make up All for One Group.

To enable the ongoing participation and information of the staff, areas of focus of the Sustainability Team include staff information and employee engagement using fixed formats, the intranet and face to face discussions.

Works Council for more co-determination

The SE Works Council of All for One Group is important for actively shaping staff participation. It complements employee participation without diluting the same. The SE Works Council is consulted on all decisions affecting employees, and performs further tasks, such as examining employment contracts and remuneration schemes, or assisting with the development of the same. The Council also actively campaigns for equal opportunities, occupational health and safety, and diversity. The Works Council offers regular consultation sessions to gain a comprehensive understanding of the manifold needs of the staff.

More than benefits – opportunities for self-fulfilment

In many respects, we give our own employees more than the specified legal minimum, particularly with regard to keeping them healthy and establishing a pronounced culture of learning. We promote personal responsibility through education on preventive healthcare and a wide range of upskilling opportunities that are open to all employees.

In addition, we promote a healthy work-life balance – by allowing employees to work from home at any time, for example. Through our Workation programme, employees can avail themselves of this option for a limited period of time within the European Union. After the recent years characterised by distance and isolation in response to »Covid-19«, however, we place equal importance on strengthening face to face contact again as also reflected by our »Valuable Space« value. We encourage our employees to act on their own initiative, and strive to raise awareness for sustainable thoughts and actions. Our aim is to ensure that sustainability is firmly anchored in our everyday professional lives.

Due diligence processes, performance metrics, targets and risks

Employee retention and our health index (see section 7) are the indirect performance metrics we use for employee rights. We determine new specific target ranges for aforementioned metrics each year, in each case separately for »All for One Group« (Group) and for All for One Group SE (parent). The targets are published in the guidance section of our combined management report. Target achievement is monitored monthly by the Management and Supervisory Boards (monthly reporting procedure).

These performance metrics developed within the **Group** as follows:

(%)	Target 2021/22	Actual 10/2021 - 09/2022	Actual 10/2020 - 09/2021	Delta % points	Target 2022/23
Employee retention	93.1 – 93.6	91.2	93.6	-2.4	91 – 92
Health index	96.9 – 97.4	96.6	97.4	-0.8	96.8 – 97.3

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

(%)	Target 2021/22	Actual 10/2021 - 09/2022	Actual 10/2020 - 09/2021	Delta % points	Target 2022/23
Employee retention	94.2 – 94.7	93.3	94.7	-1.4	92.5 – 93.5
Health index	96.9 – 97.4	96.4	97.4	-1.0	96.8 – 97.3

The sharp increase in our headcount from 1,991 (30 Sep 2021) to 2,758 (30 Sep 2022) is largely due to acquisitions (see »General information«, »Additions to the scope of consolidation«). As such changes take place, employee loyalty usually declines. Added to which our employee retention index was unusually high in 2019/20 and 2020/21 – years that were dominated by »Covid-19«. The health index is also down year on year, thus falling short of our target for the reporting period. The index level mainly reflects the greater number of days off sick as a result of the Omicron wave.

As discussed in more detail above, we have set ourselves the goal – in both the Group and the parent company – of keeping employee retention at more or less the current level in financial year 2022/23. To achieve this, we are using innovative employee retention and personnel development strategies, and driving our strategic initiative »Employer Brand«. Although we expect a slight rise in the health index for both the Group and the parent company, the further progress of »Covid-19« render any planning efforts uncertain and difficult.

We monitor the risks of violations of or impairments to employee rights within our risk management system under »compliance risks«. We classify the probability of occurrence of compliance risks as »low«. The possible impacts on our net assets financial position and results of operations are judged to be »serious«. In our overall assessment, »compliance risks« are therefore classed unchanged as »medium«.

We are always conscious that our business activities impact employees along our entire value chain, but do not monitor these risks associated with labour laws and human rights separately within our Group-wide risk management system. However, given the long and close relationships with our suppliers and our relatively flat supply chain with its minor value creation depth, we believe these risks associated with labour laws and human rights – in this

instance outside our established risk management system and merely validated in rough terms – to be »low«.



SOCIETY//

EQUAL OPPORTUNITIES



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

of our business. Accordingly, the topic was identified as particularly relevant in our materiality assessment 2020/21.

Processes for combating discrimination

We do not tolerate discrimination. To lower possible inhibition thresholds when reporting discrimination, our employees have various options for reporting incidents of discrimination at the company:

- »Equal Treatment Board« comprised of People & Culture employees ensures observance of general equal treatment legislation
- Direct supervisor
- Member of the Management Board or management
- Compliance Officer
- Integrity Line whistleblowing system
- SE Works Council

These points of contact are listed on our intranet and communicated transparently. A training programme focusing on this issue is also available to all members of staff. Reports can be filed in person, by telephone, in writing or by eMail. Reports can also be submitted anonymously.

Initiatives to increase diversity and equal opportunities

Our corporate culture provides an important basis for encouraging collaboration without prejudice. However, the fact that no incidences of discrimination were reported in the current year under review (see our disclosures relating to GRI SRS 406-1) is not enough. We want to actively continue fostering diversity and supporting the careers of minority groups, in particular. One example of this is our participation in the Changemakers programme by SAP and Socialbee. As a partner in the programme, we help refugees get off to a good start in their working lives. Since 2022, we have also been part of Socialbee's Female Accelerator Programme offering women the opportunity to train as project managers ([socialbee | Integrating refugees in the labour market \(social-bee.de\)](https://socialbee.de/en/integrating-refugees-in-the-labour-market)).

We are also delighted that employees within All for One Group have joined forces in the women@allforone network and the Rainbow Community to stand up for their interests together. The initiatives actively combat stereotypes, encourage useful discussions and open up new development perspectives for All for One Group. The Rainbow Community, especially, provides a safe space for the LGBTQ+ community and raises awareness for the importance of practising equality. This valuable work is therefore encouraged by People & Culture, the Works Council, and the Management Board.

Further efforts to promote equal opportunities within the company are visible, for example, in the multitude of nationalities on employee representative committees, the

fact that women currently make up 60% of the Works Council (as of 30/09/2022) and the large share of women in the growing headcount (2021/22: All for One Group SE: 37%). At the time of compiling this Report, we are moreover in the process of signing the self-commitment of Charta der Vielfalt – an association that pledges to advance diversity – in order to publicly demonstrate our engagement and to commit to ongoing improvements.

Focus on origin and cultural diversity

In financial year 2021/22, our cultural diversity soared following acquisitions in Poland and Egypt. As of 30/09/2022, 619 people are employed outside the DACH region. The share of employees with a migrant background is probably much higher, and spread throughout all units of All for One Group.

Our attitude and rules on discrimination apply for the entire All for One Group, regardless of country. Section 14 describes the steps we take to ensure that our employees enjoy the same working conditions in countries outside the DACH region and the same economic status, taking account of local differences. We place special importance on all colleagues always feeling they are fully-fledged »members of the All for One family« when collaborating with others. Cultural training programmes or special team-building exercises aim to foster understanding for possible cultural differences on both sides.

Personal and professional development training and personnel development programmes can be attended. Since many of our training sessions are held online, everyone has the same access requirements. We also offer language courses to give those of our colleagues who do not speak German or English the opportunity to improve their language and communication skills. Having said that, speaking fluent German is by no means a prerequisite for a successful career at All for One Group. Instead we are working on generally improving the standard of English as part of our »English@allforone« project. The guidelines specifies, for example, that all written content must be provided in two languages and that the *lingua franca* is chosen to suit the circle of participants.

Collaboration that transcends generations

Most of the employees at All for One Group SE (55%) are between 30 and 50. 50+ is the second-largest age group (25%), while the under-30s constitute the smallest group (20%). One reason for this is the large proportion of academics among our entry-level employees who often can't start working until they are 23 to 25. Having said that, this is the age group where we need to recruit even more staff as a key to promoting diversity and tackling demographic change. We are happy with the share of over-50s employees. It shows that we are also attractive for older employees and that our programmes for flexible

retirement fit the requirements. To ensure we remain competitive despite the ongoing demographic change, we are currently working on a programme to ensure the best possible response to individual needs both before and after retiring. We promote healthy and productive employment up to retirement and beyond.

Education – Potential for greater diversity

Most of the employees at All for One Group SE (62%) have academic qualifications. This is due primarily to our business model, which frequently requires a university degree for access. We believe this trend will continue in the years to come. Of course we also employ people who have not graduated high school or gained a university degree. Furthermore, we offer dual training programmes. Given the fiercely competitive labour market, we see additional potential to hire more employees who have trained for a profession rather than graduates.

More opportunities for people with disabilities

Of the people who work at All for One Group, 1.3% are known to be severely disabled, which is less than the legal requirement of 5%. In our business model we do, however, see potential to employ people with physical disabilities, in particular, as most of the work is done at a desk and can be performed remotely to a large degree. By cooperating with institutions that work with disabled people, for example, we want to encourage entry-level candidates with severe disabilities to apply for jobs with us.

To support disabled people in society, our social engagement focuses particularly on this section of the population. Since February 2022, All for One Group has been official sponsoring partner of Anpfiff ins Leben e.V., Walldorf, an association that offers child and youth support in sports and schools and helps with the transition to working life. Also amputee athletes were supported. We also cooperate with AfB gGmbH, Ettlingen (www.afb-group.de). Detailed information on our engagement can be found in section 18.

Expanding gender diversity

The share of women working at All for One Group in all functions amounted to 35.1% in reporting year 2021/22 (2020/21: 33.6%). As such, we are well above the industry average of 17% ([Eurostat - Data Explorer \(europa.eu\)](https://ec.europa.eu/eurostat/tgm/table.do?tab=table&init=1&language=en&plugin=1)). We are not satisfied with the result, however, and want to raise the share of women – especially in technical professions. Two years ago we started specifically trying to inspire more women to opt for MINT professions and to recruit them to All for One Group. Our women@allforone network plays a key role in this respect by raising the visibility of women in the Group and offering them the opportunity to network and develop their potential.

We offer young girls the opportunity to gain an initial insight into the IT industry through school internships or our regular participation in »Girls Day«, for example. In 2019 for the first time, we provided *female* graduates with a mentor under our mentoring programme to facilitate their entry into a MINT profession. Since training year 2021, we have made our mentoring programme available to all entry-level candidates who might find it harder to get started in their careers due to their gender, origin, beliefs or health situation. In doing so, we want to raise not just the share of women but also diversity itself within the Group. Within the framework of the mentoring programme, the mentors themselves are also trained with regard to intercultural skills and diversity. Starting with training year 2022 we are able to specifically support 17 entry-level employees.

Due diligence processes, targets and performance metrics

For years now, we have been using the representation of women on the Supervisory Board, Management Board and at first and second management level below the Management Board as diversity metrics for measuring equal opportunities at All for One Group SE. The ambitious targets were defined some years ago and are subject to annual review. The targets were not adjusted for the current year under review nor for financial year 2022/23. Target achievement is subject to regular monitoring throughout the year.

In the current year under review, All for One Group started collecting additional metrics for monitoring and controlling gender diversity. One of these indicators is the proportionate share of women relative to all executives within the Group, which was 19.4% in financial year 2021/22. In this respect, we are extending the focus to include all executives (with personnel responsibility) throughout the Group rather than just the two upper management levels below the Management Board.

We continue to drive the implementation of our Group-wide programme to increase the representation of women in management positions. We are, however, encountering considerable restrictions in the labour market which could mean that, moving forwards, the development of this metric will primarily be dictated by acquisitions-driven growth, which is hard to plan. For the time being, at least, we are therefore desisting from defining more closely quantified targets in this respect. Nevertheless, we want to increase the representation of women at management level in the years to come.

We are also striving to raise the proportionate share of women working in technical professions, which is why we have introduced another new performance metric. In reporting year 2021/22, the metric was 19.1%. Given the

numerous acquisitions in the current year under review, we have again refrained from disclosing a corresponding prior-year figure. By contrast, in the commercial areas with their relatively strong female representation we are striving to achieve a better balance between women and men.

The performance metrics described above developed as follows in the period under review:

Diversity All for One Group (Group)

Proportion of women (%)	30.09.2022	30.09.2021
Total proportion of women	35.1	33.6
Proportion of women in management	19.4	n/a
Proportion of women in technical jobs (MINT)	19.1	n/a

Diversity at All for One Group SE

Proportion of women (%)	Target 2021/22	Actual 30.09. 2022	Comparison	Actual 30.09. 2021
Supervisory Board	17	17	achieved	17
Management Board	20	0	not achieved	0
Second management level	10	23	achieved	40
Third management level	20	18	not achieved	16

Following the marked increase in the headcount from 1,991 (30 Sep 2021) to 2,758 (30 Sep 2022) employees, the second and third management levels have been reorganised. Any comparison with prior-year figures is therefore severely limited. We have not changed any of the targets specified above for financial year 2022/23.

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

All for One Group is not subject to any collective agreements. In Austria, the relevant collective agreements apply. Our remuneration system reflects the market standard for our industry and is tailored to the respective functions of the staff. In financial year 2020/21 a process to improve salary policy was triggered, initially for selected areas and subsidiaries of the Group. Until then, the remuneration system for all Group employees was made up of a fixed and a variable component of compensation. The variable element grew as responsibility in the relevant function increased. The new system no longer includes variable components. The Group wants to improve the management effect for which they were originally devised. They are therefore being replaced by non-monetary targets defined in the course of our adaptation of the OKR

(»Objectives and Key Results«) management system. Lessons learned from the initial conversions discussed above are currently being carefully evaluated and will serve as the basis for further rollout.

The new remuneration policy has already been implemented in some of our companies outside the DACH region, as well. At All for One Steeb Yazilim in Istanbul, high inflation prompted the decision to base salaries in euros and pay them at the current exchange rate. In doing so, we want to cushion the adverse impacts facing our employees as a result of the soaring inflation in Turkey. Following the acquisition of our new company in Alexandria, Egypt, the remuneration policy for the employees there was adjusted to match the Group scheme – while still considering local salary levels. In compliance with the German Remuneration Transparency Act [Entgelttransparenzgesetz], we regularly review the salaries of our employees at All for One Group SE (see also our »gender pay remuneration report« on http://www.all-for-one.com/reports_d) There are no noticeable pay gaps between the genders.

Modern processes and structures to improve the work-life balance

We believe that good reconciliation of family life and careers is important. We encourage the long-term loyalty of our staff and a good working environment by being sympathetic to the individual situations of our employees. Even before »Covid-19«, we were offering our employees flexible and mobile working models (e.g. working from home), which made it possible – especially for parents and people who nurse family members – to continue working while also performing their tasks within their families. »Covid-19« strengthened this trend even further. For some years now, we have been enabling employees who nurse family members to perform their nursing duties and take time off for nursing without jeopardising their jobs. Our support in this respect goes above and beyond the legal requirement and is described in a policy document. All for One Group does not stipulate core working hours. Rather, we offer our staff flexible work time models and a good IT infrastructure for mobile working. Even managers can work part time. If a member of staff is required to appear in person, they can bring their children with them if they cannot find anyone to look after them. These framework conditions give our employees a good basis for reconciling families and careers. The option of mobile working combined with flexible work hours is used most to ensure a good work-life balance. Over the past years under the influence of »Covid-19«, however, we have found the need to keep a distance problematic, as well. Especially in respect of filling our corporate culture with life, or inducting new hires. Moving forward, we are therefore striving to implement a healthy balance between remote working and face to face on site.

We also see the large workloads of our employees as a challenge. Our strong growth is resulting in additional requirements on our processes and collaboration models. We have therefore launched organisation development projects in various areas to not only counter the growing workload and increasing complexity but also to make our organisation leaner and smarter and our processes much more digitalised. In doing so, we hope to remain and become even more attractive for new and existing employees.

In financial year 2021/22, All for One Group employed a total of 26 people (2020/21: 23 people) – excluding students, interns and apprentices in each case – on short-term contracts.

Of the Group headcount of 2,758 employees as of 30 September 2022 (30 Sep 2021: 1,991), 508, or 18.4% (30 Sep 2021: 337 employees, 16.9%) throughout the Group worked part time.



SOCIETY// QUALIFICATIONS



Maintaining and promoting the employability of our employees and thus creating a close bond with All for One Group is one of our top priorities. We need to achieve this in light of the growing difficulties in finding good professionals on the fiercely competitive labour market. We want to offer our employees the chance to develop individually and in line with their personal life situation. Apart from just a few exceptions, our qualification and health promotion programmes and the use of modern working methods are available at all Group companies. We are steadily working on making them available throughout the Group while at the same time tailoring them to individual needs and improving them accordingly.

Upskilling – Individual programmes to tap potential

We want our employees to be able to further their education individually to suit their roles, functions and preferences. In a rapidly changing digital world, keeping technological expert knowledge up to date is a challenge. We want to give our employees a modern learning environment offering the greatest possible flexibility. By rolling out our learning management system – ONE Academy – in April 2021, we have created a modern learning environment with a broad programme of training content for our employees. In addition to professional and technological topics, the programme also offers numerous courses focusing on soft skills. Examples include our training programmes focusing on leadership topics, hybrid forms of collaboration, communication, or time and conflict management. In addition, our employees can apply for various language courses at any time through our ONE Academy. The programme comprises online courses, individual and group training sessions on site, and multi-stage programmes for achieving major learning targets. ONE Academy also incorporates a huge range of external training opportunities via LinkedIn Learning and other providers.

As the next step, we want to incorporate learning paths for each role and function in line with our careers model so that employees can see exactly which training modules they need to complete.

Management and targets

We collect the following data to obtain a comprehensive overview of how the programme is used in order to identify areas requiring adjustment:

ONE Academy user profiles

	10/2021 – 09/2022	04/2021 – 09/2021
Total use (h)	31,816	605
Number of people who logged in	2,083	522
Courses examined	2,931	2.855 ¹
Videos watched	15,769	14.186 ¹
Learning paths examined	2,191	168
Staff use ² (h)	12.26	0.31

1) Rollout phase

2) Headcount (average): 2,596 (2020/21: 1,923)

During the ONE Academy rollout phase, focus was on testing functionality and getting to know the content, which is why the prior-year figures in the table above include clicks on courses and videos that were loaded, but not watched in full. As a result, the two financial years are only comparable to a limited extent. After about one and a half years in use, however, we can conclude that acceptance of the learning management system is high and that we have been able to achieve our goal from financial year 2020/21 of establishing ONE Academy as a

central learning platform for all members of staff as demonstrated by the ratio of users to headcount, which was 0.8 (2020/21: 0.3). Focus this coming financial year will be on incorporating the few training programmes on offer separately at subsidiaries into the central system. We are also continuously striving to expand the training programme.

Tackling demographic change

Demographic change is immediately visible in our age structure (see GRI SRS-405-1). At present, 21 employees (30 Sep 2021: 20) are still working for All for One Group despite having reached retirement age. Also 5.6% of our employees are older than 60 and will become eligible for pension payments in the next few years. We have issued a policy governing a flexible approach to retirement age to take the individual requirements of our employees into consideration and to make the transition from working to retired life as flexible and pleasant as possible. They can

opt to work beyond retirement age under different work time models, can reduce their work commitments somewhat, or retire early. In doing so, we can address the needs of our employees while at the same time managing and planning ahead with regard to the staff. A further preventive healthcare option allows our older employees (55+) to purchase an additional 15 days of annual vacation. Employees under the age of 55 can purchase an additional five days maximum. To tackle demographic change and the associated consequences for the labour market, we focus on recruiting and training young professionals. Our efforts in this respect include our dual apprenticeship and dual study programmes, our trainee programme and job opportunities for works students and interns. We also routinely offer to support and flank students' graduation projects. In addition, we cooperate with universities and schools to enhance the IT capabilities of schoolchildren and students.

Number of young professionals as of 30/09/2022

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

Number of young professionals as of 30/09/2021

	Total	Men	Women	Men (%)	Women (%)
Total in training	93	60	33	65	35
of which apprentices	16	12	4	75	25
of which dual students	22	13	9	59	41
of which trainees	16	10	6	62	38
of which works students	39	25	14	64	36
of which Bachelor/Master students	n/a	n/a	n/a	n/a	n/a

The marked increase in young professionals is due, not only to the gratifying fact that we have able to recruit further schoolchildren and students to our Group, but also to improved data.

Management and targets

So far, we have put off compiling specifically quantified targets for tackling demographic change. We do, however, monitor the age structure, particularly, of our workforce (monthly reporting procedure), which enables clear identification and targeted responses to changes versus prior periods. Our people managers work with their division heads on a quarterly basis to study the assessments and derive actions.

UP Talent programme for personal and professional development

We also focus particularly on UP Talent – our programme to develop and foster young high potentials. The second round of the programme with 12 participants from the Group started back in January 2022. Selection of the participants is based on whether the candidates are basically suitable, but also always with a view to creating as diverse (in terms of function, gender, origin, etc.) a group as possible. Actual selection is made by a committee of upper management body members, who also constitute a diverse group in terms of function, department and gender. Based on their career plans, our UP Talents are able to find a suitable management or

expert function within All for One Group and to raise their visibility within the Group.

OCCUPATIONAL HEALTH AND SAFETY

As part of our health management efforts, we regularly train our health and safety officers and engage an external partner to perform risk assessments as a preventive means of assuring the requisite health and safety at work. We see risk potential, in particular, in the health problems that are typically associated with administrative and IT activities and caused by long periods of sitting and working on computers, such as back and eye problems. The mobility necessitated by our business model exposes us to a greater risk of accidents.

We are putting measures in place to increase occupational safety, health and prevention in the various areas:

- Driving safety: Driving safety training programmes for our employees, in cooperation with automobile clubs such as ADAC
- Administrative and IT activities: Ergonomically correct workplace equipment at our offices, subsidised glasses needed for screen work and subsidised gym memberships (Qualitrain)
- »Covid-19« infection: Hygiene concept, remote working, loans of office furniture and hardware for working from home, help with designing an ergonomic workplace at home, counselling and coaching options to cope with the coronavirus crisis and the associated burdens, such as homeschooling, loneliness due to contact restrictions, etc.
- Mental health problems: Counselling programmes focusing on work & professional life, family & partnerships, body & soul, nursing & childcare, life balance & healthcare, critical situations in life, and legal & financial topics (www.meinEAP.de)
- General health topics: Presentations and courses ranging from back exercises to mental health in collaboration with health insurers and healthcare facilities, and Jobrad.

We are generally satisfied with our efforts to support the health of our employees. Nevertheless, we are still in the middle of a pandemic and cannot fully determine at present the direction that future working worlds will take. We are keeping an eye on these aspects and risks and will continue to adapt our healthcare programme for our employees to the relevant circumstances and associated risks in the future.

Working World 2.0 – A project for shaping »New Work«

Remote working was already an option at All for One Group before »Covid-19«. As more people took

advantage of the option, we became clearly conscious of the benefits, which included enhanced efficiency in our work. The outcome of our »Working World 2.0« project, which has meanwhile been concluded, is a hybrid model combining office and home that satisfies both customers and staff. In mixed teams that transcended all hierarchy levels, we worked on the following topics:

- Mobile working
- Role played by the offices
- Mobility
- Loyalty to and identification with All for One Group
- Designing hybrid leadership and collaboration
- Self-management
- Digitalisation

Just some of the findings of »Working World 2.0« include the downsizing of our headquarters in Filderstadt, a desk reservation system for most of our offices and ongoing additions to our virtual collaboration toolkit. Other topics require more extensive examination, which is why further projects are planned in 2023, for example, to address our mobility in the future.

Developing a leadership culture based on the corporate values

In financial year 2020/21, we published the seven corporate values driving collaboration at All for One Group. They provide common principles and shared objectives for our actions while at the same time forming the foundation for our leadership culture (»New Leadership«), which we believe is a key success factor. Building on this, we took our first steps in financial year 2021/22 towards »New Culture Leadership« and, for example, included an increasing amount of separate mandatory training for executives in the programme. »New Culture Leadership« was also addressed when rolling out our OKR (»Objectives and Key Results«) management system.

We want to keep driving our leadership culture in financial year 2022/23 with focus increasingly on employees being responsible for their own actions, and on self-management.

Management and targets

The topics discussed in the main section above entitled »Occupational health and safety« are mainly managed indirectly. Accordingly, no direct targets have been set. We primarily use the two performance metrics discussed above: »employee retention« and »health index« (see section 14).

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

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

	10/2021 – 09/2022	10/2020 – 09/2021
Reportable work-related injuries	5	0
High consequence work-related injuries	0	0
Deaths from work-related injuries	0	0

In financial year 2021/22, only five work-related injuries were reported. All of the accidents occurred on the way to or from work. Given the nature of our business model, we see this area as posing the only risk of injuries and try to mitigate it through vehicle safety training programmes.

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

	10/2021 – 09/2022	10/2020 – 09/2021
Reportable work-related illnesses	0	0
Deaths from work-related injuries	0	0

We have received no reports of work-related illnesses. Assuming, however, that people suffering from work-related mental health issues, especially, do not report them, our healthcare programmes therefore also include programmes for coping with mental health problems.

GRI SRS-403-4: WORKER PARTICIPATION, CONSULTATION, AND COMMUNICATION ON OCCUPATIONAL HEALTH AND SAFETY

Unlike the manufacturing industry, occupational health and safety is much less relevant at our Company for avoiding accidents in the workplace. Nevertheless, we regularly run occupational safety courses with external support. We also train our Health and Safety Officers, in particular, to anchor relevant health and safety issues as broadly as possible throughout All for One Group.

GRI SRS-404-1: AVERAGE HOURS OF TRAINING PER YEAR PER EMPLOYEE

The following table lists the hours spent on soft skills, professional and language training courses at **All for One Group (Group)**.

We are fundamentally striving to raise the usage of individual and flexible, modern learning formats, such as eLearning, webinars or videos. Moving forward, we plan to continuously expand the programmes on offer. In doing so, we will replace some of the previous face to face professional, soft skills and language courses with online formats. An initial trend is already emerging and was further boosted by the severe restrictions on face to face

training programmes in the response to »Covid-19«. We will, however, continue external face to face formats for certain training programmes. We are, moreover, building expertise within the company so that we can offer more training formats ourselves.

Training and upskilling: Hours and participants

	10/2021 – 09/2022	10/2020 – 09/2021
Total training hours	39,038	8,466
of which external training ¹	6,736	3,632
of which in-house training	4,820	880
of which online language training	1,872	965
of which eLearning	25,610	2,989

1) Incl. online professional training since 2021/22

The number of participants in eLearning courses cannot be separately assessed. Each member of staff is, in principle, assigned to at least one mandatory training programme with safety-relevant content each year. Accordingly we can assume the number of users is consistent with the headcount.

The following table lists total training and upskilling expenditure. The figures show that we have been successful in striving to centralise all training programmes in our One Academy to enable our staff to achieve the best possible qualification while at the same time lowering the overall cost per employee thanks to the economies of scale of our E-Learning platform.

Training and upskilling: Cost

	10/2021 – 09/2022	10/2020 – 09/2021
Total training cost (KEUR)	1,311	1,297
Average training cost per employee ¹ (EUR) ¹	505	674

1) Average headcount 2021/22: 2,596 (2020/21: 1,923)

GRI SRS-405-1: DIVERSITY OF GOVERNANCE BODIES AND EMPLOYEES

Diversity on the Supervisory Board

Our Supervisory Board has six members. Four of them are elected by the shareholders at the Annual General Meeting; the other two by the SE Works Council. The composition is unchanged: One woman sits on the Supervisory Board alongside five men.

GRI SRS-405-1 a: Diversity of supervisory board

	10/2021 – 09/2022	10/2020 – 09/2021
Total members	6	6
Women (%)	17	17
Men (%)	83	83
Younger than 30 (%)	0	0
Between 30 and 50 years old (%)	33	50
Older than 50 (%)	67	50
Quota of members with disabilities	0	0

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

Diversity in the workforce

Year on year, we were able to slightly raise the proportion of women, above all, and the proportion of employees younger than 30:

GRI SRS-405-1 b: Diversity of employees

	10/2021 – 09/2022	10/2020 – 09/2021
Total headcount¹	2,758	1,991
Women (%)	35	34
Men (%)	65	66
Younger than 30 (%)	20	17
Between 30 and 50 years old (%)	55	55
Older than 50 (%)	25	28
Quota of people with disabilities	1.3%	1.5%

1) Headcount at the end of each reporting year

GRI SRS-406-1: INCIDENTS OF DISCRIMINATION AND CORRECTIVE ACTIONS TAKEN

In financial year 2021/22, no incidents of proven discrimination were reported (2020/21: one case reported and resolved).



SOCIETY//

HUMAN RIGHTS



Our Company with all its subsidiaries belongs to the circle of users of the NAP Human Rights and wants to actively contribute to strengthening human rights. Our management concept to prevent human rights violations centers around our fundamental policy of zero tolerance of any kind of violation of human rights or of discrimination and harassment. Violations can do more than just damage our reputation and prevent us from achieving our non-financial targets and thus harming our net assets, financial position and results of operations. Human rights violations would, moreover, in no way be compatible with our business ethics or with our corporate governance practices. We therefore make every effort, again, to actively practise mutual respect, fairness and integrity and to anchor them firmly in our day-to-day business, together with effective control mechanisms. We review and assess the effectiveness of our Code of Conduct on an ongoing basis, address queries, suggestions and concerns and work constantly with our Compliance Management organisation to ensure that all employees are not just familiar with the Code of Conduct but also observe and adhere to it. Further details can be found in our NAP human rights declaration.

Policy declaration is firmly anchored in our »Code of Conduct«, actively practised, and monitored

We are committed to observing basic ILO principles, which have been approved by our Management Board and apply to all for One Group companies and offices. In our »Code of Conduct«, which is firmly embedded throughout the Group, we commit to respecting human rights and have issued the following **policy statement**: »We commit to responsible, sustainable and transparent corporate governance that respects human rights and internationally recognised core labour standards. In particular, we condemn any form of forced or child labour and ensure health and safety as well as commensurate pay

in line, at the very least, with respective national legislation.« With regard to our value chain, we expect our business partners to comply with our policy declaration and to respect and uphold nationally and internationally recognised labour and human rights standards vis-à-vis their employees.

The head of our Compliance organisation – the Compliance Officer – regularly reports directly to the Management Board, the managers of our subsidiaries, the Supervisory Board and, in particular, the Audit Committee of the Supervisory Board on the observance of and compliance with our policy statement and the laws and standards, and on violations thereof. Special incidents are reported ad hoc, outside the regular communication channels. The Management Board is therefore always properly informed and involved.

Objective: continue ensuring no violations of human rights

Our aim is to continue to do business without violating human rights and to always comply with nationally and internationally recognised norms and standards. Further objectives and timing for target achievement are currently being developed as part of our strategic project for implementing the Act on Corporate Due Diligence Obligations for the Prevention of Human Rights Violations in Supply Chains.

Risk management for identifying risks associated with human rights

As part of our compliance risk assessment within the framework of our Group-wide risk management system, we also examine the potential risks associated with violations of human rights. To do this, we analyse not just our leadership culture and management organisation but also and above all our business model, solutions and service portfolio, our geographic markets and their political regimes, and the industries in which we and our business partners operate. We also check the [whistleblowing system](#) that is available to all stakeholders and publicly accessible, as well as the findings of regular internal audits for any potential violations of human rights. The specific structure of our value chain (see section 4) facilitates our assessments of the risk associated with human rights.

Risks associated with human rights, performance metrics

The damage to our reputation could be considerable if violations of human rights were to occur and become known in our direct or indirect surroundings. In such instances, we cannot with certainty rule out consequences such as:

- customers excluding us from tender awards for new projects or even trying to terminate existing contracts
- significant damage to our high level of employee retention, and enhanced difficulties with recruiting new staff
- damage to our good business relationships with key suppliers
- investors no longer wanting to invest in our company and selling off their shares
- considerable damage to our good reputation in the public domain as a dependable and ethically always impeccable company.

In all these cases, achievement of our non-financial targets and thus our net assets, financial position and results of operations could be compromised. We therefore work carefully and very diligently to identify and mitigate possible human rights risks and constantly review the effectiveness of our management concept.

Specific case numbers are therefore the key performance metric to avoiding human rights violations and thus mitigating the associated risks.

Overall balance of human rights risks

We based our simplified validation and consideration of the aforementioned risks associated with human rights and the measures taken to mitigate the same (management concept) on the systematic approach of our Group-wide risk management system and classify these risks overall as »medium«.

In addition to our management concept and our well-established culture of tolerance, circumstances such as our high level of education have probably also contributed to the fact that we have not identified any particularly vulnerable groups of people or human rights violations within All for One Group to date.

Coordinated actions to ensure target achievement

In order to achieve the aforementioned target, our Compliance Management organisation and Internal Auditing function make sure that we always comply with applicable German legislation, such as the basic rights in the Basic Law for the Federal Republic of Germany (Art. 1 - 19), and with European Union legislation, particularly on human and employment rights, and that we observe and adhere to the principles and requirements of internationally recognised norms and standards. These include, above all, the United Nations Universal Declaration of Human Rights, the ILO Core Labour Standards and the Global Compact. In accordance with legislation governing employee co-determination in European joint stock corporations [*Gesetz über die Beteiligung der Arbeitnehmer in einer Europäischen Aktiengesellschaft, SEBG*], one third of our Supervisory

Board is, moreover, made up of employee representatives. They represent the interests of our employees on the Supervisory Board thoroughly, carefully and responsibly.

Our management concept for mitigating risks associated with human rights also includes regular monitoring and evaluation procedures. We specifically address queries, suggestions and concerns, and actively and continuously strive to ensure – during induction training for new hires, for example – that everyone is not just familiar with the policy declaration on compliance with human rights in our Code of Conduct but also observes and adheres to it. We also offer special training courses for executives and raise awareness for their function as role models for their employees.

Target achievement in the current year under review 2021/22

Our management concept has proven to be effective in the current year under review, as well, with regard to the aforementioned objective. We have not discovered any instances of human rights violations in our business activities, as has also been the case in past financial years. The strict practice of our risk management system has doubtless contributed to this track record.

Risk management to prevent human rights violations in the supply chain

We expect our suppliers to generally observe the same standards of conduct as we have committed ourselves to under our »Code of Conduct«. That includes compliance with human rights and the four ILO core labour standards. Risks are generally lessened by the fact that the value creation in our supply chain is shallow in depth. A large portion of our procurement volume is, moreover, spent on intellectual property and software services provided by SAP and Microsoft. These companies are themselves bound by, and comply with strict standards governing human rights, and report on the same. Any human rights violations at such companies would quickly become public knowledge, which makes it much easier for us to assess the risks.

When delivering particularly extensive projects, in particular, we occasionally engage external consulting resources. Our extended partner programme »All for One Group Partner Management« helps to safeguard our risk management for avoiding human rights violations when engaging freelancers like this. This programme supports the very careful selection of our external consultants. We obtain deep insights that allow us to assess the professional capabilities of the consultants but also offer tips and indications of potential human rights violations. Added to which, external consultants form mixed teams with our own consultants when working for customers.

This proximity again makes it easier for us to assess the risks. In particular, however, in the case of secondary services for IT hardware and business equipment production or energy generation, we are still unable to entirely ascertain whether human rights are fully respected, especially at the beginning of the value chain (extraction of precious metals, etc.), but here too we rely on the integrity of our market-leading partners. The particular features of our value chain are discussed in detail in section 4.

Given our current practice based on our »Code of Conduct«, we should continue to effectively mitigate the risk of human rights violations, given the particular characteristics of our value chain as explained above. And yet, we cannot rule out such risks entirely. Conceivable actions extending beyond these – such as a special process landscape for assuring compliance with human rights in our supply chain – are being examined as part of a project to prepare for the Act on Corporate Due Diligence Obligations for the Prevention of Human Rights Violations in Supply Chains.

As we are not aware of any violations of human rights in the reporting period under review, we have not defined a strategy of redress. Wherever we can directly influence respect for human rights, we do so by complying with applicable laws and going beyond legislation, as described in sections 14 and 18. In addition, as economic players we believe we have a multiplier effect that has an indirectly positive impact on human rights. Our business model helps companies to optimise their processes. In doing so, the solutions that we implement for our customers can have a positive impact on numerous supply chains as explained in the following examples.

EXAMPLES

Monitoring ILO guidelines via supply chain management with SAP Ariba

Companies can use »SAP Procurement (Ariba)« to manage their supply chains, select the right suppliers, manage agreements governing compliance with human rights and other standards, and thus assure compliance in procurement. **Our SAP add-on »Supplier Assessment«**, an addition to SAP Ariba, ensures compliance with ILO guidelines to be incorporated into the selection and assessment of suppliers.

GDPR conformity with »Azure Information Protection«

»Azure Information Protection« is a solution we offer our customers to assure data confidentiality and integrity. Our »Data Protector for SAP« solution bundles SAP and Microsoft security concepts, thus ensuring the comprehensive protection of data beyond system boundaries. Customers can perform a Business Security

Audit for GDPR-compliant documentation of their measures to protect employee data in SAP. Particular attention is paid to the protection of personal information, such as data describing an employee's age, religious affiliation or state of health.

GRI SRS-412-3: SIGNIFICANT INVESTMENT AGREEMENTS AND CONTRACTS THAT INCLUDE HUMAN RIGHTS CLAUSES OR THAT UNDERWENT HUMAN RIGHTS SCREENING

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

GRI SRS-412-1: OPERATIONS THAT HAVE BEEN SUBJECT TO HUMAN RIGHTS REVIEWS OR IMPACT ASSESSMENTS

Our operations are mainly located in the DACH region and in Poland. Two further companies are located in Turkey and Egypt. We do not, nor do we currently plan to, explicitly perform human rights reviews or impact assessments. Our Internal Auditing processes do, however, allow us to draw conclusions in respect of possible human rights violations so that we are able to take immediate steps if an incident occurs.

GRI SRS-414-1: NEW SUPPLIERS THAT WERE SCREENED USING SOCIAL CRITERIA

We do not currently apply social criteria when screening new suppliers. In light of our long relationships with our suppliers and the large proportion of services relative to our total purchasing volumes, we have so far not seen any need. As part of our preparations for the forthcoming Act on Corporate Due Diligence Obligations for the Prevention of Human Rights Violations in Supply Chains, we are also working on processes to assessing – particularly new – suppliers based on social criteria. These preparations are still ongoing. As such assessments are not yet performed systematically, only spot checks at best.

GRI SRS-414-2: NEGATIVE SOCIAL IMPACTS IN THE SUPPLY CHAIN AND ACTIONS TAKEN

We are not aware of any negative human rights-related impacts in our supply chain. If we become aware of potential human rights violations in future, we will take immediate and appropriate action that might also include terminating the business relationship. We are examining the definition of specific targets as part of our

preparations for the Act on Corporate Due Diligence Obligations for the Prevention of Human Rights Violations in Supply Chains.



SOCIETY//

CORPORATE CITIZENSHIP



We believe that society should be allowed to participate in our success, and we want to give something back. We do not currently implement an overarching management concept for designing and selecting individual measures and programmes. Instead, our activities primarily follow our guiding principle of strengthening the diverse social commitment of our employees ([Engagement \(all-for-one.com\)](https://www.all-for-one.com)). Every year, our employees can apply for support and financial aid for social projects in which they themselves are involved. A committee reviews the projects with a view to sponsoring them and, if positive, donates money from All for One Group. Criteria for determining whether a project is worthy of support include social relevance, whether the project specifically supports children and teenagers, or the extent to which our employees or our customers are involved in it. Employees involved in social projects can, moreover, take up to three days unpaid vacation for volunteer work. In special instances, such as the crisis in Ukraine following Russia's attack, employees can also take regular paid vacation to engage in humanitarian projects.

For financial year 2022/23, we plan to develop a social engagement policy and will also review our fundamental approach to this issue in the process. Management is involved in the crafting of actions and programmes. We also look for appropriate certifications when selecting projects to be sponsored. Depending on the project and action, our sponsorship may be once only, sporadic, or continuous.

How we sponsor children and teenagers

Sponsoring children and teenagers is particularly close to our hearts. Every year, our employees can win shirts for all members of a sports team that they either actively train or in which their child plays. As a business, we also strive to cooperate with organisations that lastingly support and promote youngsters – in the fields of sports, school, professional training and social issues, for example – thus giving them a good start for their private and professional futures. Within such cooperation arrangements, we provide general and specific professional training, for which we offer, for example, individual classes focusing on information technology or how to give presentations and apply for jobs. We also give the youngsters the opportunity to work as interns or to learn a profession at All for One Group.

Since the beginning of 2022, we have been cooperating with Anpfiff ins Leben e.V., Walldorf. This association strives to offer 360 degree support for children and teenagers. Its guiding aim is to support the youngsters in their sporting leisure activities as well as at school and work, and in their social lives. Our financial support is supplemented by the career orientation programmes described above. In this respect, we place particular importance on youngsters being able to play sports in their leisure time without losing focus on learning to improve their prospects in the future. We believe the concept of individual support through tutors and sports coaches, but also the open approach during office hours in the clubhouses is well designed and cohesive. Together with Anpfiff ins Leben we place the concept of 360 degree support on a broader footing to increasingly involve youngsters outside the Rhine-Neckar metropolitan region.

eSports – Cybersecurity and employer branding

In our IT-dominated work environment, digital work and digital play are moving ever closer together. This is precisely the trend we address with our All for One gaming community where colleagues can meet outside of normal business hours. In September 2020, this initiative spawned a proprietary eSports team called »All for One Gaming« that shows young people, but also their parents, how to handle online gaming and eSports responsibly.

Besides an eSports Charity Week (for the first time with donations for the victims of the flood disaster in summer 2021 to the [Heart Gaming Foundation](#)), we are particularly proud that our team was promoted to the eSports Division 2 of the Prime League in the current year. This initiative also gives young gamers the chance of fulfilling their dreams of a career in eSports.

Cooperation with schools is taking a while to pick up again due to the pandemic

The pandemic forced us to hugely reduce our schools cooperation programme. It took until the course of the current year under review for us to gradually be able to resume teaching schoolchildren all about the various aspects of IT on site. In doing so, we want to spotlight the particular importance of IT and mobile phone security and to use our knowledge to raise their awareness for cybersecurity. As part of our schools cooperation programme, we were able to invite more schoolchildren to our offices again, to offer presentation, programming and job application training and thus to equip them better for when they start work. In financial year 2021/22, we were able to enter into two new cooperation agreements with schools and universities in Austria.

Donating IT equipment and strengthening public welfare

Following the tenth anniversary of our cooperation with AfB gGmbH, Ettlingen (www.afb-group.de) in the past financial year, we are continuing to work closely with AfB in the current year under review. The non-profit company recycles used IT equipment and puts it back on the market.

We help Ukraine

Countless people in Ukraine are in desperate need following Russia's attack on the country in February 2022. We decided, without hesitation, to help by granting special leave to our employees, whose commitment was often born out of their own initiative, and by contributing to the costs of relief supplies, journeys and transport. Donations of laptops and the related hard- and software enabled us to help numerous Ukrainians to find their feet while temporarily away from their home country and to keep in touch with families and friends. Since large aid organisations that operate directly in the crisis areas are also primarily dependent on direct financial support, we also launched our initiative ALL TOGETHER NOW FOR UKRAINE. This call for donations gave very special meaning to our corporate values (»WE ARE ONE«). The Company doubled all employee donations to an aid organisation selected with the help of our subsidiary All for One Poland. Together, we were able to raise EUR 90,000 for donation to the aid organisation.

DUE DILIGENCE PROCESSES, TARGETS, PERFORMANCE METRICS, RISKS

The guiding principle behind our social engagement is to support the private engagement of our employees. With regard to the measures and programmes explained above, we were also able to achieve and implement this guiding principle in the current year under review.

Otherwise, we have not yet defined any specific quantified targets as part of an overarching management concept.

As a material metric for measuring our contribution to the community, we therefore draw on the direct involvement of our employees in the individual initiatives we sponsor. Depending on the project and measure, we may make sure appropriate certifications are available to lend credibility to the intended recipient of funds. When selecting projects and deciding on the amount to be made available, one of the aspects we look at is diversity.

Despite these risk mitigation precautions, we can by no means rule out the danger of:

- our funds for individual projects going to the wrong people
- the monies we sponsor being used less efficiently and directly than indicated in our analysis
- further circumstances beyond our control jeopardising the survival of a social project without our being able to recover funds already granted and channel them to other projects.

We examine each individual project to limit the aforementioned risks. The people responsible for shortlisting projects to be sponsored are involved in this process, as are the CSR officers. If justified suspicions are raised, the projects are rejected in the preliminary selection phase.

In our overall assessment, the risks are classed as »low«.

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

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

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

(EUR million)	10/2021 – 09/2022	10/2020 – 09/2021
Sales	452.7	372.9
Personnel expense	-206.0	-169.6
Income taxes (expense)	-4.9	-5.8
Income tax payments	-6.7	-5.3
Dividend payments to company owners and non-controlling interests	-7.3	-6.0
Capital expenditure ¹ (additions to right-of-use assets, intangible assets and tangible fixed assets)	22.5	23.6

¹⁾ Excl. investments in changes to the scope of consolidation (2021/22: EUR 57.3 million, 2020/21: EUR 0 million).

The year on year changes are analysed in detail in our Annual Report 2021/22 (combined management report).



SOCIETY//

POLITICAL INFLUENCE

SUBJECT TO STRICT REQUIREMENTS – NO POLITICAL INFLUENCE

As a group of companies, we are subject to all sorts of regulatory requirements. They include laws and regulations governing taxes and accounting, information security to protect personal rights and privacy, climate protection targets, energy management or pollution control. Sustainability aspects such as compliance with environmental, social and ethical standards are playing a growing role in regulation, as demonstrated by the growing legislation applicable to capital market-oriented companies. This generally high density of regulations is likely to influence or even impair our business development. Nevertheless, we do not attempt to politically influence parties or state authorities. Nor do we contribute money or material directly or indirectly to parties, lobbyists or other political organisations. We do not try to influence future legislative procedures.

Our membership in associations such as the VDMA [Verband Deutscher Maschinen- und Anlagenbau/German Mechanical Engineering Industry Association] or the BME [Bundesverband Materialwirtschaft, Einkauf und Logistik/Association for Supply Chain Management, Procurement and Logistics] does not constitute political influence; rather it enables us to strengthen our industry expertise and raise customer loyalty. Our involvement in start-up networks such as »Gründerszene«, »Gründermotor« and others (see <https://www.allfoye.com/de/innovation-space/#498992>) is not aimed at exerting political influence but at taking on (co-) responsibility for society and networking based on the principle of business angels.

GRI SRS-415-1: POLITICAL CONTRIBUTIONS

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



SOCIETY//

CONDUCT THAT COMPLIES WITH REGULATION AND POLICIES



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

All for One Group is managed in keeping with its values. The Group operates in a fairly dynamic market environment. We have developed and put in place a proprietary governance model to enable the successful implementation of our strategies, to ensure sustainably profitable growth, and to budget, manage and achieve our financial and non-financial targets. This model is

based on our corporate values. Our opportunities and risk management system, internal control system and compliance management system are all built on these foundations. This third pillar of our governance model is particularly relevant for making sure our activities comply with laws and guidelines. (see our disclosures relating to GRI SRS-102-16).

COMPLIANCE MANAGEMENT SYSTEM

Specifically, our compliance management system, which is firmly anchored throughout the Group, serves to ensure compliance with and adherence to laws, regulations and guidelines, voluntary commitments and our conformity with standards. The core of our compliance management system is our »Code of Conduct«. It was derived from our corporate values and provides a binding framework for action for all employees and managers.

Firmly anchored »Code of Conduct«

Although we operate in fiercely competitive markets, we want to ensure the integrity and responsibility of our actions at all times. We do not tolerate any actions that inappropriately restrict the freedom of business partners to acquire or deliver performance. On the contrary, we are committed to the rules of fair competition that, moreover, promotes efficiency and innovation. We do not engage in price-fixing or other prohibited collusion in respect of competitors' market behaviour, nor do we engage in measures such as corruption to secure unfair competitive advantages. This basic attitude is an integral part of our culture and is, moreover, dictated by our »Code of Conduct«.

The issues addressed by our Code of Conduct include the following:

- Basic principles such as adherence to our corporate values, legally compliant conduct, mutual respect, fairness and integrity, responsibility for our reputation
- Business relationships with customers, business partners and co-competitors
- Sponsorship and donations
- How to behave if conflicts of interest arise
- Anti-corruption
- Handling information, especially insider knowledge
- Data protection and information security
- Risk management, financial matters and taxes (including transparent financial reporting procedures, tax compliance)
- Social progress, health, work safety and sustainability

Compliance Management organisation trains, advises and monitors

The individual elements of our compliance management system are accessible to all members of staff on the

intranet. Our Compliance Management organisation trains, advises on, and monitors compliance with our »Code of Conduct«. It is headed by a Compliance Officer who is aided by a Compliance department and Compliance Coordinators in the subsidiaries. The Compliance Officer reports directly to the Management Board. The regular compliance reports focus particularly on the further development and continuous improvement of the Group-wide compliance management system and its tools, on completed training programmes and on general compliance queries and incidents. The Management Board and the managers at our subsidiaries are also informed ad hoc of any material compliance incidents, where necessary. In addition, the Compliance Officer reports directly to the Supervisory Board and its Audit Committee on any compliance violations, corrective actions and the effectiveness of the same.

We consider continuous training and awareness-raising to be particularly important to preserve and further expand the already good effectiveness of our compliance management system. Compliance training is part of the induction process for new hires. This includes not just an introduction to the principles and policies of the compliance management system, but also, in particular, a discussion of compliance-relevant issues such as events, gifts, conflicts of interest and anti-corruption, and training regarding conduct that is compliant with the guidelines. During the induction of new managers, they also take part in special compliance training sessions that focus particularly on issues surrounding role models and the special duty of care and responsibility that these people have with regard to compliance.

In addition, all employees and managers attend regular training sessions focusing on anti-corruption and business integrity principles. For these training sessions we are using also tools such as checklists (for event management purposes, for example) and the eLearning platform (ONE Academy) that was set up throughout the Group in the prior year, supplemented by news spotlighting topical compliance issues.

Consciously made accessible to third parties, as well – »Integrity Line« whistleblowing system

All for One Group has a multi-lingual reporting system – »Integrity Line« – aimed at preventing wherever possible and otherwise identifying misconduct. Our whistleblowing system is available at <https://all-for-one.integrityline.org> as a uniform system throughout the Group that is freely accessible to all employees, customers, suppliers and other third parties. It can be used for preventive enquiries and to report misconduct. Incidents can, of course, be reported anonymously if preferred. Specific suspicious activity reports are examined confidentially by the Compliance department. In addition to the »Integrity

Line«, the Compliance department can also be contacted confidentially in person, or by telephone or eMail, in keeping with our firmly embedded open door culture. If illegal conduct – particularly a criminal offence – is suspected, our Code of Conduct stipulates that the Compliance Officer must always be informed immediately. We monitor our cash flows very closely and strive to identify abnormal business transactions as soon as possible so as to avoid unwanted cash outflows, in particular. In this respect, our Compliance department works particularly closely with the Financial Accounting function of All for One Group SE and the Compliance Coordinators in the subsidiaries.

In addition to the monitoring function of our whistleblowing system, we also investigate on suspicion and perform random spot checks as part of our Internal Auditing efforts to monitor the effectiveness of our compliance management system and its further improvement. We also use KPI regarding the number of training programmes and participants, compliance queries and compliance incidents during the same period, to specifically raise the effectiveness of our compliance management system.

Effectively punishing misconduct

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

DUE DILIGENCE PROCESSES, PERFORMANCE METRICS, RISKS AND TARGETS

We use a continuous case register to monitor and control our measures and programmes to reinforce conduct that is compliant with the guidelines. All incidents and queries relating to compliance and data protection issues are registered in this document. No incidents required reporting in the year under review (see our disclosures relating to GRI SRS-419-1).

Our relationships with business partners, employees, competitors, shareholders and the general public are coloured mainly by our good reputation. We therefore place great importance on our unequivocal commitment to values such as credibility, dependability, discretion, integrity and quality, combined with our compliance with laws, ordinances, regulations and our own standards. Incidents of corruption could have an adverse effect on our net assets, financial position and results of operations. We therefore make every effort to practise integrity and fairness and to anchor effective control mechanisms firmly

in our day-to-day business. We also constantly monitor and evaluate the effectiveness of our Code of Conduct and identify areas in need of updating or adjustment, which we implement promptly.

We address internal and external queries, suggestions and concerns, and work constantly with our Compliance Management organisation to ensure that all employees are familiar with the Code of Conduct, and observe and adhere to it. Our processes for avoiding corruption also rely on our Internal Auditing function. Additional audits are performed sporadically at the level of selected entities and on the business processes within our Group. Our compliance management processes are used as a material means of avoiding incidents of corruption and thus mitigating the associated risks.

The identification and assessment of corruption risks includes both in-house information (e.g. stemming from our business activities) and external sources of information (such as Transparency International's corruption index). These risks are assessed as part of our risk management system (for more detailed information, please refer to our Annual Report. On this basis, further action is taken to prevent corruption, if such a need is identified. The risk is mitigated by the fact that we acquire most of our customers from German-speaking regions and Poland, and therefore not from countries exposed to a greater risk of corruption.

Overall, we rate the likelihood of risks associated with the violation of laws, and particularly corruption, occurring as »low«. The possible impacts on our net assets, financial position and results of operations are judged to be »serious«. In our overall assessment, these risks are classed as »medium« but again cannot be entirely ruled out.

Since no confirmed incidents of corruption were identified in the reporting year 2021/22, there was no need to take any action. Equally, we are not aware of any incidents of violations of laws and regulations in the social and economic area.

Qualitative targets focusing on continuous improvement. No quantitative targets

Our Compliance Management is not only firmly embedded in our day-to-day business; it is also subject to continuous improvement. Accordingly, we have set ourselves the goal of further improving and maintaining the high level of efficiency quality of our compliance management system in the current reporting year 2022/23, as well. Focus of the planned measures will be on the Group-wide adaptation of our Compliance organisation and corresponding processes to the further development of our strategy, business model and organisation.

Efforts in financial year 2022/23 will concentrate particularly on preparations to implement the Act on Corporate Due Diligence Obligations for the Prevention of Human Rights Violations in Supply Chains throughout the Group. A corresponding project was launched in the current year under review. We are also focusing more efforts on further on-boarding new employees – from manager to office team members – especially from the subsidiaries acquired recently (see section »General information«). To this end, we plan to continue digitalising our compliance training content making more use of the Group-wide ONE Academy E-Learning platform. This platform also gives us more means of monitoring the use of our training units. This will enable us to detect gaps more easily, and to close them. Additional actions are also planned that are aimed, particularly, at further improving existing processes and systems.

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

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

Every year, selected entities within our Group are internally audited, alongside the Group-wide workflows and transactions, as an integral part of our internal control system. Depending on the specific choice of companies, about 10% to 20% of our operations are included in an internal audit. External companies are engaged to perform the internal audits. The design of each auditing process aims to ensure the discovery of potential irregularities, such as colluding on price, other forbidden collusion regarding the market behaviour of competitors, or involvement in corruption. The internal audits performed in the course of the current reporting year again did not identify any instances of corruption. We also monitor the »risks associated with corruption« on a Group-wide basis through our risk management system as part of the »Compliance Risks«. We currently rate the likelihood of their occurrence as »low« and the severity of impact as »serious«, resulting in an overall risk classification of »medium«.

GRI SRS-205-3: CONFIRMED INCIDENTS OF CORRUPTION AND ACTIONS TAKEN

Since no confirmed incidents of corruption were identified in the current reporting year 2021/22, there was no need

to take any action extending beyond the aforementioned (see our disclosures relating to GRI SRS-205-1). Equally, we are not aware of any incidents of violations of laws and regulations in the social and economic area.

GRI SRS-419-1: NON-COMPLIANCE WITH LAWS AND REGULATIONS IN THE SOCIAL AND ECONOMIC AREA

We also use our Group-wide Compliance organisation to monitor compliance with laws and regulations in the social and economic area. Furthermore, as part of our internal control system, individual entities within our Group are internally audited every year, together with our Group-wide processes and transactions, to examine compliance with laws and regulations in the social and economic area. No violations of any magnitude were identified in the reporting year 2021/22.

MASTHEAD

DISCLAIMER

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

Sustainability

T +49 711 78 80 7-0

F +49 711 78 80 7-222

E-Mail sustainability@all-for-one.com

Responsible for the content

All for One Group SE

Filderstadt, Germany

All for One Group SE
Rita-Maiburg-Strasse 40
70794 Filderstadt
Germany

☎ +49 (0) 711 788 07-0
📠 +49 (0) 711 788 07-222

ALL-FOR-ONE.COM