



SUSTAINABILITY REPORT 2022



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1. About the report

CENIT publishes its sustainability report annually. The Sustainability Report 2022 was published as of 28.04.2023. The reporting period corresponds to the calendar year, for this report, thus starting from 01.01.2022 to 31.12.2022. The CENIT Sustainability Report is updated and published annually.

This report mainly contains information on the general sustainability strategy, the validity of which extends across the entire Group. All information on the current sustainability performance and corresponding key figures generally refer to the entire Group, unless otherwise stated. Any deviations are accompanied by a corresponding disclaimer.

In some cases, appropriate estimates or projections are made when preparing the report in order to provide a complete picture of the survey period. The actual values may differ from these estimates and will be corrected in subsequent sustainability reports. Significant methodological and structural changes compared to the previous year's reporting are documented at the appropriate place. Differences may occur due to the commercial rounding of amounts and percentages. All key figures are based on corresponding data from the reporting period from January 1, 2022 to December 31, 2022. In some places, e.g. in the case of key figures and ratios of employees, the reporting date is December 31, 2022.

The CENIT Sustainability Report 2022 contains forward-looking statements that are based on management's current estimates of future developments. Risks and uncertainties, such as the future market environment and economic conditions, the behavior of other market participants, the successful integration of new acquisitions and the realization of expected synergy effects, as well as measures taken by government authorities, are beyond CENIT's ability to control or estimate precisely. If any of these or other uncertainties and imponderables materialize, or if the assumptions on which these statements are based prove to be incorrect, actual results may be materially different from those expressed or implied by such statements.

2. GRI 2: General Disclosures

2-1. Organizational details

CENIT AG has its headquarters in Germany (Stuttgart) and is represented there among other locations in the metropolitan areas (Berlin, Hamburg, Hanover, Munich and Frankfurt). Through the acquisition of the KEONYS Group in 2017, CENIT has expanded its presence in Europe. Since then, CENIT has been represented by KEONYS not only in France but also in the Netherlands and Belgium with its own national companies. CENIT has further locations in the USA, Switzerland, Romania, Japan, and China.

As of May 31, 2022, CENIT acquired a majority holding in ISR Information Products AG (ISR for short) with an acquisition of 74.9% of the shares. ISR is a full-service provider for data analysis and process digitization with headquarters in Braunschweig and offices in Münster, Hamburg, Cologne, Frankfurt, and Munich.



With the participation, the competences of both companies in the field of document logistics and information management shall be bundled and a common, strong market position shall be achieved. ISR will continue to operate under its own name - with the additional designation "a company of the CENIT Group". The participation in ISR is an important milestone for CENIT on its way to becoming the "number one" in document logistics and information management.

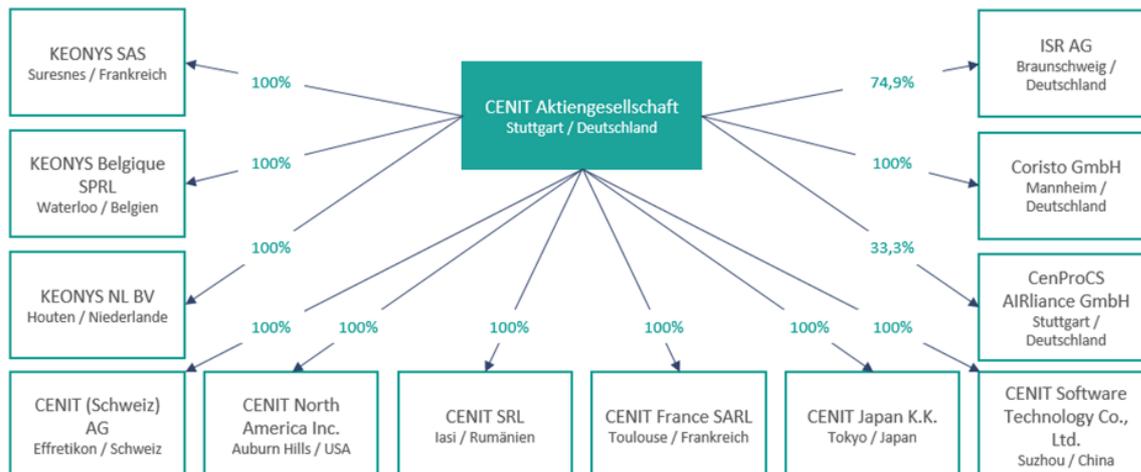
In May 2022, CENIT was also able to increase its stake in CORISTO GmbH (CORISTO for short) to 100%.

As a further addition, Magic Engineering SRL was acquired and integrated into the CENIT Group at the end of the third quarter of 2022.

The domestic and foreign companies included in the consolidated financial statements are consolidated in accordance with the accounting and valuation methods uniformly applicable to the CENIT Group. The same accounting and valuation methods are used for the subsidiaries as for the parent company. Like the parent company, the subsidiaries specialize in the sale and integration of software and IT services in the Product Lifecycle Management (PLM) and Enterprise Information Management (EIM) segments. In addition, CENIT holds a one-third stake in the joint venture CenProCS AIRliance GmbH. The joint venture provides services and consulting for a joint major customer in the PLM segment.

2-2. Entities included in the organization's sustainability reporting

Presented below is **the organizational chart** of the CENIT Group **under company law** as of the reporting date:



All companies belonging to the CENIT Group are also subject of the CENIT Sustainability Report 2022. If information differs significantly between individual companies or only applies to parts of the CENIT Group, this information is marked accordingly in the report.

Compared to the previous year, the scope of consolidation has expanded due to the acquisition of ISR Information Products AG as of May 31, 2022.

2-3. Reporting period, frequency, and contact point

The CENIT Sustainability Report 2022 refers to the complete year 2022, starting with 01.01.2022 until 31.12.2022.

The financial reporting of CENIT also takes place in the same way as such are no deviating reporting periods.

The last CENIT Sustainability Report from the year 2021 was published on April 29, 2022.

The current CENIT Sustainability Report 2022 was published on April 28, 2023.

Sustainability reporting is carried out annually.

A large number of experts within CENIT are involved in designing and continuously improving the contents of the Sustainability Report. They implement various sustainability projects at different locations and present them together in this sustainability report.

Should you have further inquiries regarding this sustainability report, please contact the CFO of CENIT.

2-4. Restatements of information

For the year 2022, CENIT reports its sustainability topics according to the GRI reporting standard in its new publication from 2021. Information from last year's reports has been adapted to the structure of the new GRI standard and can also be found in this year's report in updated form. In addition, there is new information on the understanding of sustainability and the efforts concerning sustainability at CENIT. By expanding our sustainability report and reporting in a standardized form, we want to provide our stakeholders with even more detailed, transparent information about sustainability topics at CENIT.

In 2022, as already announced in last year's report, CENIT AG will expand its sustainability reporting to the entire Group. The Key figures from 2021 only refer to the German locations of the CENIT Group. Should you wish to see these for yourself, please refer to our Sustainability Report 2021.

Due to this, data for both years is only comparable to a limited extent. For this reason, the CENIT Group will use 2022 as the base year for future comparisons.

2-5. External assurance

Currently, there is no external audit of CENIT AG's sustainability report.

2-6. Activities, value chain and other business relationships

CENIT has five business divisions, which can be summarized under the segments PLM and EIM. The PLM segment includes 3DS Solutions, SAP-PLM, Digital Business Services and Digital Factory Solutions. Using Dassault Systèmes software, the PLM segment focuses on PLM platforms and applications in the classic manufacturing industry and optimizes essential manufacturing processes such as product development, operations or change management with additional CENIT software solutions. Thus, as a value-added integrator, CENIT provides its customers with considerable additional value in contrast to mere software resellers. In contrast, the EIM segment focuses on processes around 360-degree customer communication, transaction processing, file and document management, primarily in the insurance and financial services industry. With the acquisition of the stake in ISR, an expansion to the retail sector as well as the public sector has been initiated.

CENIT AG is the specialist for the core processes of its customers and focuses on the manufacturing industry and the financial services sector. The consulting, service, and software portfolio of the CENIT Group is based on standard products of its software partners as well as CENIT's own solutions based on them.

Leading software providers such as Dassault Systèmes, IBM and SAP are strategic partners of the company. The employees in the CENIT Group provide customers with industry-oriented support in planning, implementing and optimizing their business and IT processes.

To enable customers to concentrate on their core competences, the CENIT Group also takes over the management of applications (AMS) and the associated IT infrastructures.

There are no significant changes in the organization and its supply chain for the 2022 reporting period.

Further information on CENIT's business activities can be found in the management report of the [Annual Report 2022](#).

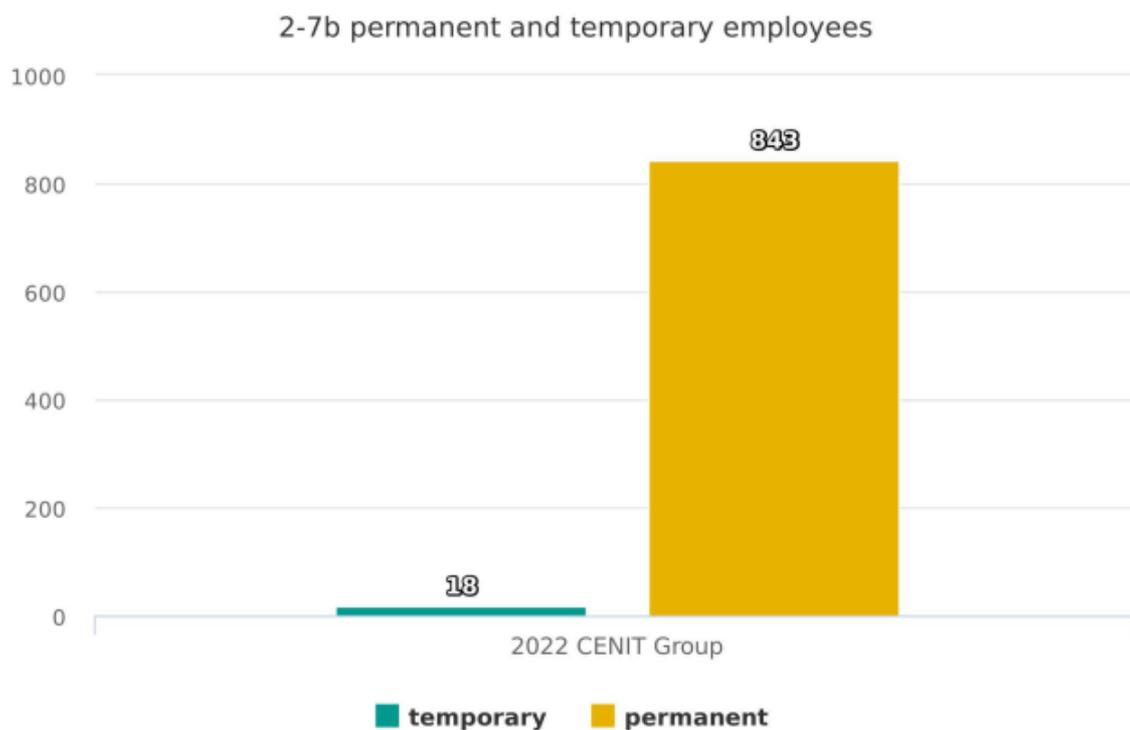
2-7. Employees

CENIT's employees are divided among the individual companies as follows:

Corporation	31.12.2022	31.12.2021
CENIT AG Stuttgart / Germany	441	446
KEONYS SAS Suresnes / France	99	111
CENIT SRL Iasi / Romania	47	45
CENIT North America Inc. Auburn Hills / USA	18	19
CENIT France SARL Toulouse / France	17	16
CENIT (Schweiz) AG Effretikon / Switzerland	13	13
Coristo GmbH Mannheim / Germany	7	10
CENIT Japan K.K. Tokyo / Japan	7	8
KEONYS Belgique SPRL Waterloo / Belgium	7	7
KEONYS NL BV Houten / Netherlands	7	6
CENIT Software Technology Co., Ltd. Suzhou / China	4	4
ISR AG Braunschweig/ Germany	194	-
Total	861	685

Total number of employees by type of employment contract

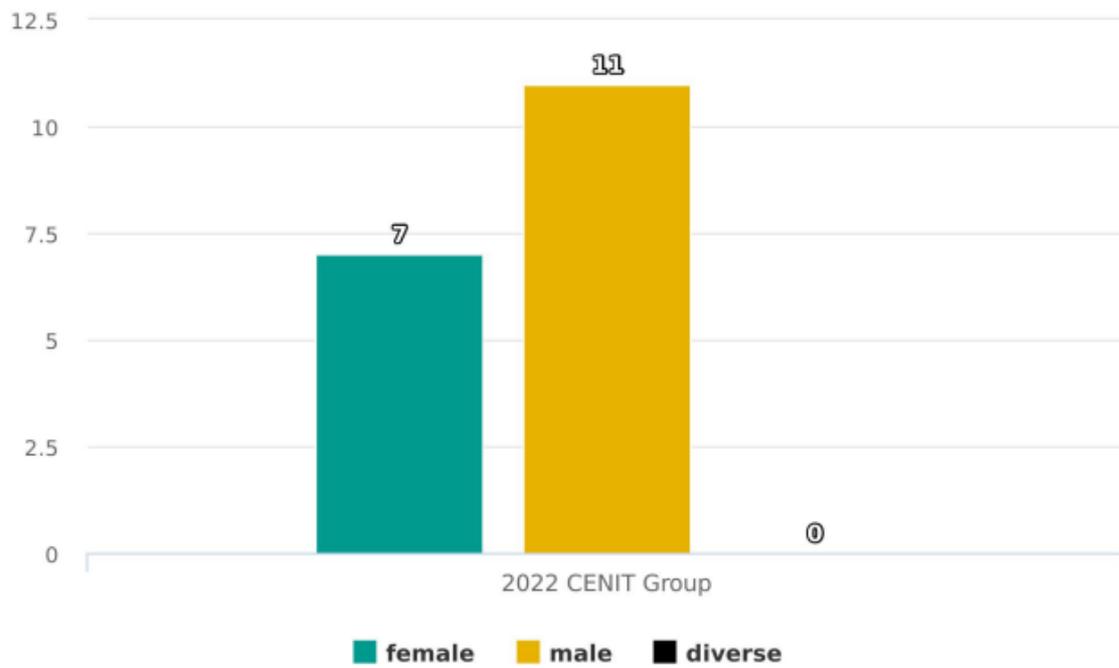
	2022
Total number of employees	861
thereof fixed - term	18
thereof permanent	843



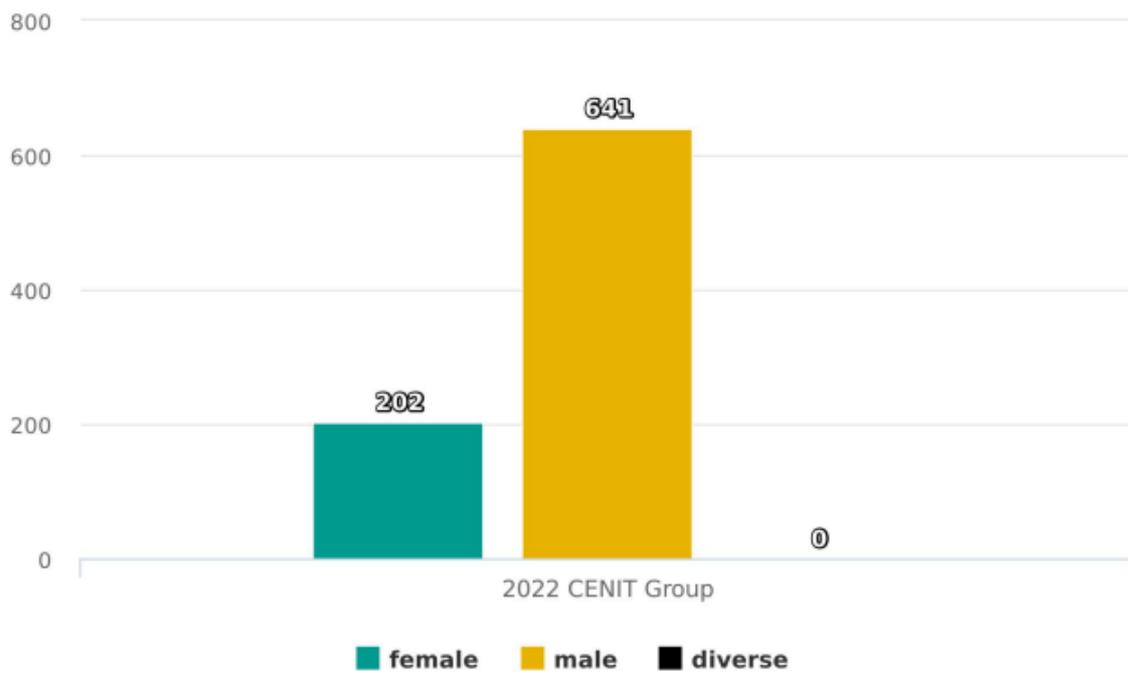
Total number of employees by type of employment contract (fixed-term and permanent), by gender

	2022
Total number of fixed-term employment contracts	18
Thereof male	11
Thereof female	7
Thereof diverse or prefer not to say	0
Total number of permanent employment contracts	843
Thereof male	641
Thereof female	202
Thereof diverse or prefer not to say	0

2-7b total number of temporary employees by gender



2-7b total number of permanent employees by gender



Total number of employees by employment contract (full-time or part time)

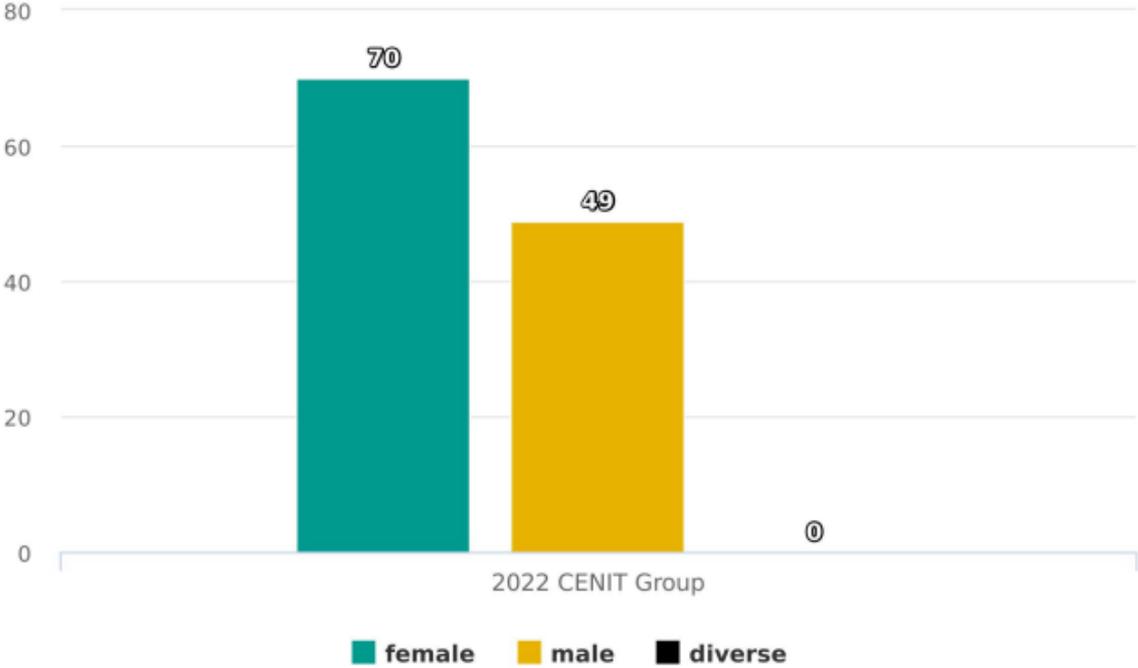
	2022
Total number of employees	861
Thereof full-time employees	742
Thereof part time employees	119



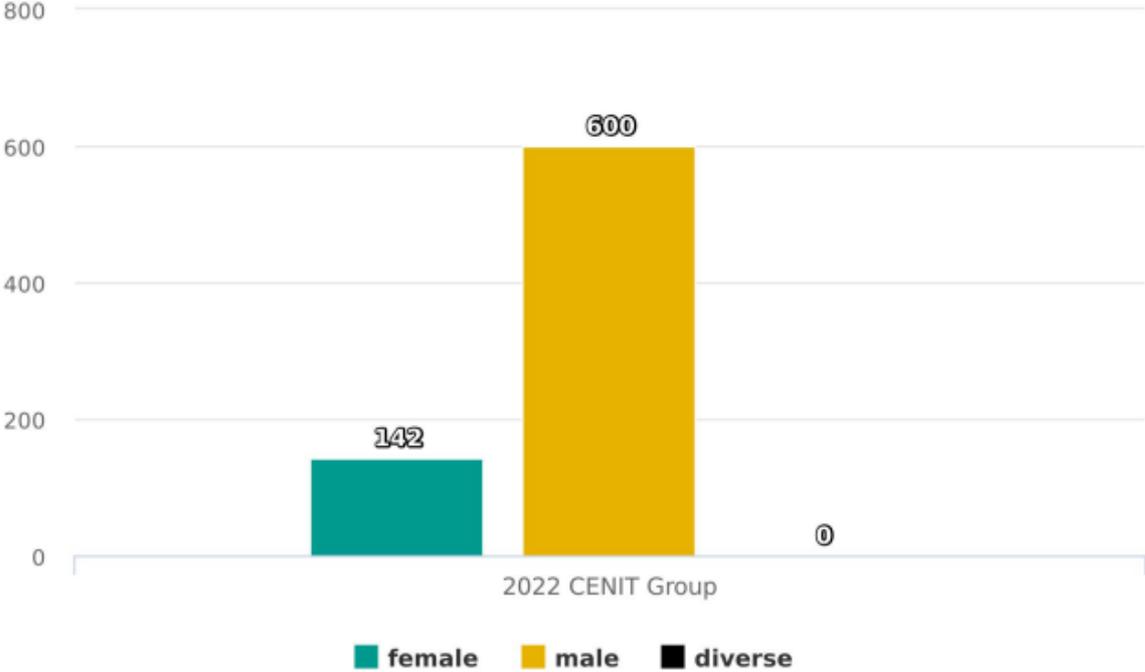
Total number of employees by employment relationship (full-time and part-time), by gender

	2022
Total number of full-time employees	742
Thereof male	600
Thereof female	142
thereof diverse or prefer not to say	0
Total number of part time employees	119
Thereof male	49
Thereof female	70

2-7b part-time employees by gender



2-7b full time employees by gender



2-8. Workers who are not employees

This information is categorized by CENIT AG as currently not applicable.

2-9. to 2-17. Governance structure and composition

For items GRI 2-9 up to and including GRI 2-17, please refer to the current by-laws of CENIT AG.

Explanations on the corporate governance structure of CENIT AG can be found on the company website under: [Corporate Governance](#)

The Articles of Association of CENIT AG can be viewed at this location: [Articles of Association \(only available in German\)](#)

CSR-Organization

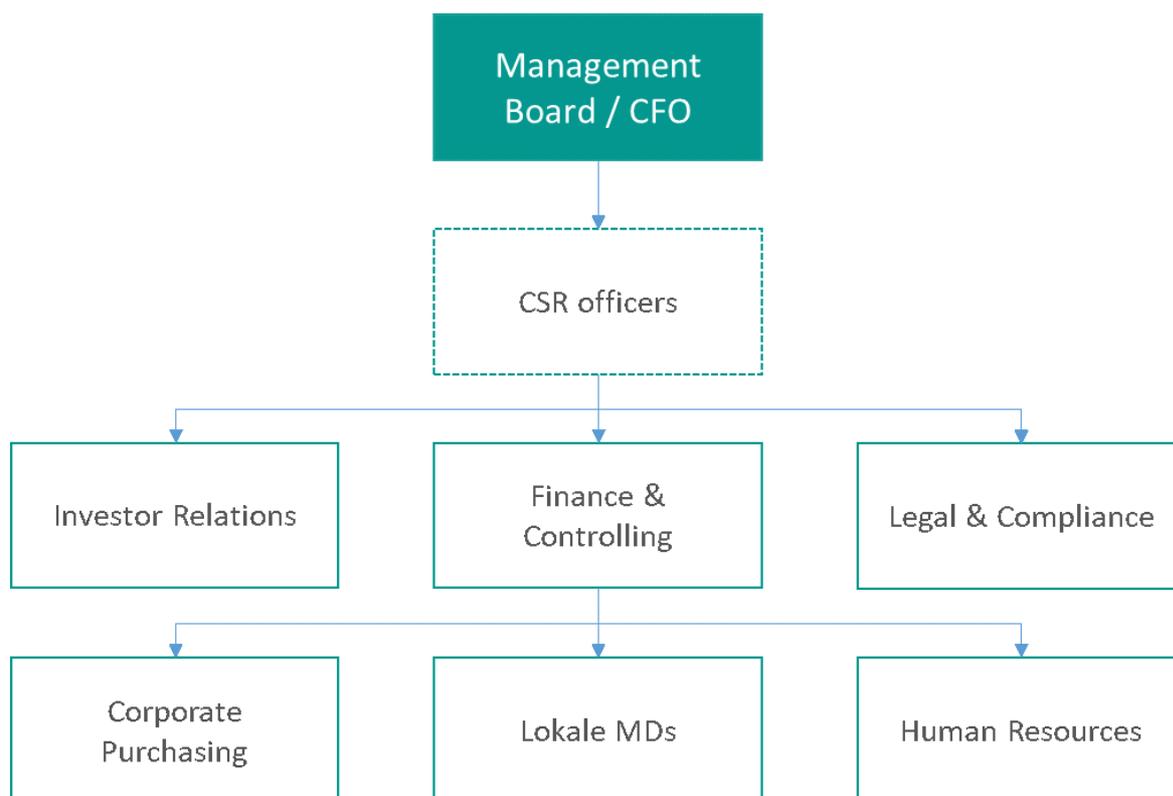
In the course of the year 2021, CSR activities were intensified, in the course of which **non-monetary topics** have increasingly come to the fore. The goal here is to embed the topic itself as well as responsibility for sustainability in all business situations of CENIT.

A dedicated CSR organization has been set up at CENIT AG to identify, formulate and manage **CSR objectives**. In this context, it is the responsibility of the cross-departmental **CSR core team** to manage and implement relevant topics and measures. To this end, the CSR officers are in close contact with the Management Board in order to regularly exchange information on individual steps and thus determine the further course of action. The board of directors and supervisory board also exchange views on CSR-relevant topics.

The **CSR officers** coordinate and monitor the CSR activities in coordination with the respective local managing directors (local MD) of the individual legal entities in the CENIT Group. The feedback loops with the Executive Board, which take place on a regular basis, enable full and timely communication between all parties involved as well as the determination of activities to be derived from this.



In summary, the **CSR organization** of CENIT is as follows:



2-18. to 2-21. Evaluation of the performance of the highest governance body

Information on the remuneration policy of the Management Board and the Supervisory Board of CENIT AG can be found in the remuneration report.

The current remuneration report is publicly available online at the following location: Remuneration Report ([available in German](#))

General information on the remuneration system is also publicly available at the following location: Compensation system ([available in German](#))

Past remuneration reports and further information are also available on the following page: [Corporate Governance](#)

2-22. Statement on sustainable development strategy

Preface from our CFO:

Faced with the urgency of climate change and its dramatic consequences that are already taking shape on our planet, all stakeholders in society have a role to play. As a company, we want to contribute to meeting these challenges through digital transformation. Eco-design, production optimization, circular economy, industrial manufacturers are rethinking or even reinventing their business model to make them more sustainable.

Our planet can only produce a finite number of resources and will not bear exceeding a certain level of greenhouse gas emissions. If we want to reach carbon neutrality by 2050 and limit global warming to +1,5°C in 2030 compared to the pre-industrial era, we, at CENIT, should reduce our greenhouse gas emissions by 55% by 2030*. Developments in low-carbon technologies are key in industrial sectors. The choices and actions that need to be implemented now are critical to finding

sustainable solutions during this decade. The road is certainly long, but the human know-how and cutting-edge technologies are an undeniable lever for innovation to meet the challenge of our century.

Faced with the seriousness and urgency of this situation, CENIT is determined to act with the expertise it has been developing for over three decades. The innovation we bring to our customers has a measurable and significant impact on reducing their carbon footprint throughout the life cycle of their products. Our experts provide solutions to major players in fuel cells for hydrogen mobility or to aeronautic programs to create a more sustainable mode of transportation. CENIT is committed to accompany companies towards new business models that reconcile the creation of products and services with the constant search for a better respect of the environment

“We empower sustainable digitalization” is our mission. It means we, at CENIT, support our customers to innovate while reducing their carbon footprint. Since the company foundation in 1988, we have been a leading IT consulting and Software Company specialized in process digitalization. We enable and sustain the technological advantage of our customers while guiding them in meeting the new environmental goals and regulations of their specific sector. CENIT provides its knowledge and know-how in key industries such as aeronautics, transportation & mobility, medical devices, industrial equipment, high tech, financial services & trade in nine countries all over the world.

Assessing the environmental impact of a product is key for our customers. Thanks to our simulation software solutions, the digital twin allows them to replicate real-world processes virtually and accurately. The combination of simulation and digital twin, two pillars of sustainability, applied to systems, contributes to reduce the quantity of materials used for production. Less materials, it is also less weight. The impact on fabrication costs is important but is not limited to this point. Less weight also means less energy to transport the product or make the system work, it is less wear and strain and thus overall increases sustainability. Thanks to digitalization, manufacturing companies improve their chance of making their product right the first time. Sustainability is measurable. As an example, Salomon Footwear, one of our customers dedicated to outdoor sports, has been able in 2022 to reduce the number of their physical prototypes of their shoes from 100 to 10 and is very confident to achieve its ESG goal of reducing its carbon footprint by 30% in 2030.

We are convinced that digital continuity is a key driver of innovation to help our customers design and manufacture their products in a sustainable way. **“We empower sustainable digitalization”** is not a concept but is a state of mind. It means that all internal and external stakeholders together define a project framework with all the requirements and then implement an end-to-end digital process to foster collaboration and quality in line with the 17 sustainable development goals of the United Nations.

2-23. to 2-27. Corporate Governance und Compliance Management System

Information on GRI 2-23 up to and including 2-27 can be found on the company website on corporate governance and in particular the information on the compliance management system.

All disclosures on corporate governance at CENIT are publicly available on the company's website: [Corporate Governance](#)

Information about compliance and the compliance management system at CENIT can be viewed on the following page: [Compliance \(available in German\)](#)

2-28. Membership associations

We at CENIT are convinced that great things can only be created by working together. Therefore, to us sustainable management on an economic, ecological, and social level also means that we are always interested in cooperation beyond pure business relations.

Because of that, we are already members of various associations and interest groups, which we would like to present below:

DOXNET - The Document X-perts Network e.V.:

Our goal is to optimally support the economic success of all members and member companies through expertise in document management. With more than 700 experts from about 200 companies and organizations, we offer our members constantly updated information and events - in total a unique platform for knowledge exchange and numerous services. Many important industries are already represented at DOXNET. The spectrum ranges from banking and finance to consulting companies, insurance companies, companies from the graphic industry, trade and services to software and hardware manufacturers.

As an organization with many years of experience, we provide both the overall view through expert speakers from the document management industry, and regional proximity - and thus a valuable network of contacts "on the doorstep". Another essential advantage: DOXNET is a manufacturer-neutral professional association. Our members do not want sales events, but top-class knowledge forums and congresses.

Source: [DOXNET](#)

DSAG e.V. SAP Anwendergruppe:

DSAG is one of the most influential user associations in the world. More than 60,000 members from over 3,700 companies form a strong network that extends from SMEs to DAX corporations and across all economic sectors in Germany, Austria, and Switzerland (DACH). They are organized in 200 working groups. Together, they optimize SAP solutions for daily use in member companies. Their success speaks for itself.

In doing so, DSAG members not only drive current topics forward, but also develop guidelines that serve other SAP users as process models for practice. Through its members, DSAG also gains in-depth insights into the digital challenges in the DACH market. DSAG uses the resulting advantage to set digital impulses that pave the way for digitalization for its members.

Source: [DSAG](#)

JUGS e.V. Java User Group Stuttgart e.V.:

The Java User Group Stuttgart e.V. (JUGS e.V.) is one of the most active Java User Groups in Europe. We offer contacts and exchange within the regional Java community as well as regular lecture and discussion evenings on current Java topics. With the Java Forum Stuttgart, we have been organizing an annual full-day conference of supra-regional importance since 1998, with more than 1,800 participants at last count.

Source: [JUGS](#)

OPC Foundation:

In today's complex business world, information is the key to business success and profitability. OPC technologies have been developed to enable the easy and secure exchange of information between different platforms from different vendors, and to ensure seamless integration of these platforms without costly and time-consuming software development. This frees up resources in development that can then be used for more important tasks in your business. Today, there are more than 4,200 vendors that have developed more than 35,000 different OPC products that are used in more than 17 million applications. The estimated savings in development resources alone are in the billions of dollars.

Source: [OPC Foundation](#)

PLM-Benutzergruppe e.V.:

The PLM user group promotes the cooperation of Siemens PLM software users in order to advance and optimize the software products and to increase efficiency of their use. The user group offers the opportunity for the software manufacturer Siemens and the users to get in contact to exchange information.

Source: [PLM-Benutzergruppe](#)

ProStep iViP e.V.:

The ProStep iViP association is dedicated to the development of future-oriented solutions and standards for product data management and virtual product creation.

In doing so, it bundles the interests of manufacturers and suppliers in the manufacturing industry, as well as IT providers in close cooperation with science and research, in order to enable its members to achieve long-term competitive advantages through more efficient processes, methods and systems.

The association was founded in 1993 as a result of the insight of well-known IT managers from BMW, Bosch, Continental, Daimler, Delphi, Opel, Siemens, Volkswagen and 30 others that the competitiveness of German companies will be largely determined by the development of modern procedures for efficient product data management.

The starting point was the joint development of the STEP data format (ISO 10303). Since 2003, integrated virtual product creation (iViP) has been one of the pioneering topics. To this day, a major concern of the ProStep iViP association is to develop new approaches to end-to-end process, system and data integration for its members and to provide digital support for all product creation phases.

Source: [ProStep iViP](#)

TDWI Germany e.V. Analytics und Business Intelligence:

TDWI is the most important knowledge hub and the largest network on the topic of Analytics, Big Data and Business Intelligence in Europe. TDWI offers numerous vendor-independent and neutral training opportunities, whether at conferences, seminars or through trade journals and many other publications (print and online).

The TDWI e.V. association brings together experts from companies, consulting firms and solution providers with scientists and students. They bring together knowledge, discuss current problems

and develop practice-oriented solutions. The entire know-how of this "swarm" is bundled in TDWI and thus forms the pacemaker of the German-speaking BI and analytics scene.

More than 6,000 members worldwide and 1,200 in German-speaking countries alone exchange personal and professional information in TDWI. In casual local roundtable discussions, TDWI Young Guns Bar Camps, user forums and seminars or in the context of the annual conferences in Munich and Zurich, members and interested parties benefit from the services of our association. The professional journal BI-SPEKTRUM rounds off the offer of high-quality professional information.

Source: [TDWI](#)

Gesellschaft für Systems Engineering e.V.:

GfSE is a non-profit organization promoting science and education in the field of Systems Engineering in industry, research and training. GfSE participates in the activities of INCOSE on a European and international level and offers a range of services in the field of systems engineering in the German-language. INCOSE was already set up in 1990 as an international, non-profit organization. Today INCOSE is the internationally authoritative body for the definition, understanding, promotion and application of Systems Engineering.

Source: [GfSE](#)

DIRK - Deutscher Investor Relations Verband:

DIRK – the German Investor Relations Association is the largest European trade association for connecting companies and capital markets. We give investor relations (IR) a voice and represent around 90% of the listed capital in Germany. As an independent authority, we optimize the dialogue between issuers, capital providers and the relevant intermediaries and set professional quality standards for this purpose. We provide our members with professional support and practically oriented knowledge as well as access to networks and IR professionals from all over the world. At the same time, we promote the profession of investor relations and offer extensive training and continuing education opportunities in close cooperation with academia and research.

Source: [DIRK](#)

Charta der Vielfalt

Charta der Vielfalt e.V. is the largest employer initiative to promote diversity in companies and institutions in Germany. At the heart of the association is the "Charta der Vielfalt" (Diversity Charter), which was launched jointly by companies and politicians in 2006 to recognize and incorporate diversity in work culture. In January 2011, the activities were transferred to an [association](#).

The aim of the [initiative](#) is a prejudice-free working environment and that all employees are valued, regardless of age, ethnic origin and nationality, gender and gender identity, physical and mental abilities, religion and worldview, sexual orientation and social origin.

More than 4,900 organizations have [signed](#) the Diversity Charter to date. This means that the Diversity Charter represents over 15 million employees. The association is supported by 38 [member organizations](#). The initiative is supported by the Federal Government Commissioner for Migration, Refugees and Integration and Federal Government Commissioner for Anti-Racism, Reem Alabali-Radovan. Federal Chancellor Olaf Scholz is [patron](#) of Charta der Vielfalt e. V.



2-29. Approach to stakeholder engagement

Stakeholders

CENIT AG maintains active contact with its stakeholders. Within the organization, communication with individual stakeholders is distributed among several staff positions, which report directly to the Management Board at regular intervals.

Investors:

The Investor Relations department and the CEO are responsible for regular dialogue with CENIT AG's investors. Regular communication with the capital market takes place via the annual and quarterly reports. In addition, the general meeting of CENIT AG is held annually. CENIT AG is also regularly represented at various roadshows and capital market conferences. Last but not least, the completely revised sustainability report ensures a significantly increased transparency to the capital market. For individual inquiries from investors, the Investor Relations department can also be reached via the company's own website.

Employees:

As part of the dialogue with CENIT AG employees, a survey of the workforce is conducted at regular intervals by the HR department of CENIT AG (Pulse Check). The results of the survey are presented in the follow-up employee calls & townhall meetings. In addition, employees are informed about company events at regular information events, via the Group-wide intranet (CENIT ONE) and in a regularly published employee magazine (e.g., CEO News). The HR department is responsible for the dialogue between employees and the executive board. At the same time, HR is also the first point of contact for CENIT AG employees. In addition, the supervisory board of CENIT AG is staffed with an employee representative.

Suppliers:

Supplier management is administrated by the purchasing department of CENIT AG. Within the purchasing department, the central procurement guideline of CENIT AG is applied to implement the best possible quality. The employees of the purchasing department maintain regular contact with the main suppliers of the company. This ensures regular optimization of the supply chain. Reports on the current status of supplier relationships are submitted to the executive board at regular intervals.

Customers:

The Marketing department is the regular point of contact for customers. The board of management is regularly informed about the current status of customer relationships. Individual discussions are held with individual customers on a regular basis to ascertain relationships, as well as rounds of questioning in the form of surveys. In addition, CENIT AG regularly presents itself at various trade fairs and events within the industry. Customer audits also take place on an ongoing basis. CENIT AG also has its own support center for its customers.

Public interest groups:

Communication to public entities and non-governmental organizations is also the responsibility of the marketing department. In addition, communication with all public interest groups is actively handled by the CEO. As the representative of the Group, the CEO represents CENIT in all external matters.

2-30. Collective bargaining agreements

This point does not apply to CENIT at the present time.

3. GRI 3: Material Topics**3-1. Process to determine material topics****Our sustainability strategy**

At CENIT AG, it is important to us to act sustainable as a company to address global challenges such as climate change and environmental pollution. Therefore, we have decided to develop a sustainability strategy that supports us in achieving our goals in terms of environmental protection, economic stability, competitiveness, responsibility and regulatory requirements.

Through our sustainability strategy, among others, this year we have set ourselves the goal of reducing our impact on the environment and promoting a more sustainable use of natural resources. By doing so we want to help minimize the negative effects of climate change and actively contribute to protection of the environment.

We also think that sustainability is a positive loop - our strategy is clearly intended to ensure that CENIT AG remains competitive in the long term by further enhancing our reputation as a sustainable company and thus attracting the interest of talents, customers, investors and business partners. We see it as our duty to act responsibly towards society and the environment and to help our customers to design and manufacture their products accordingly.

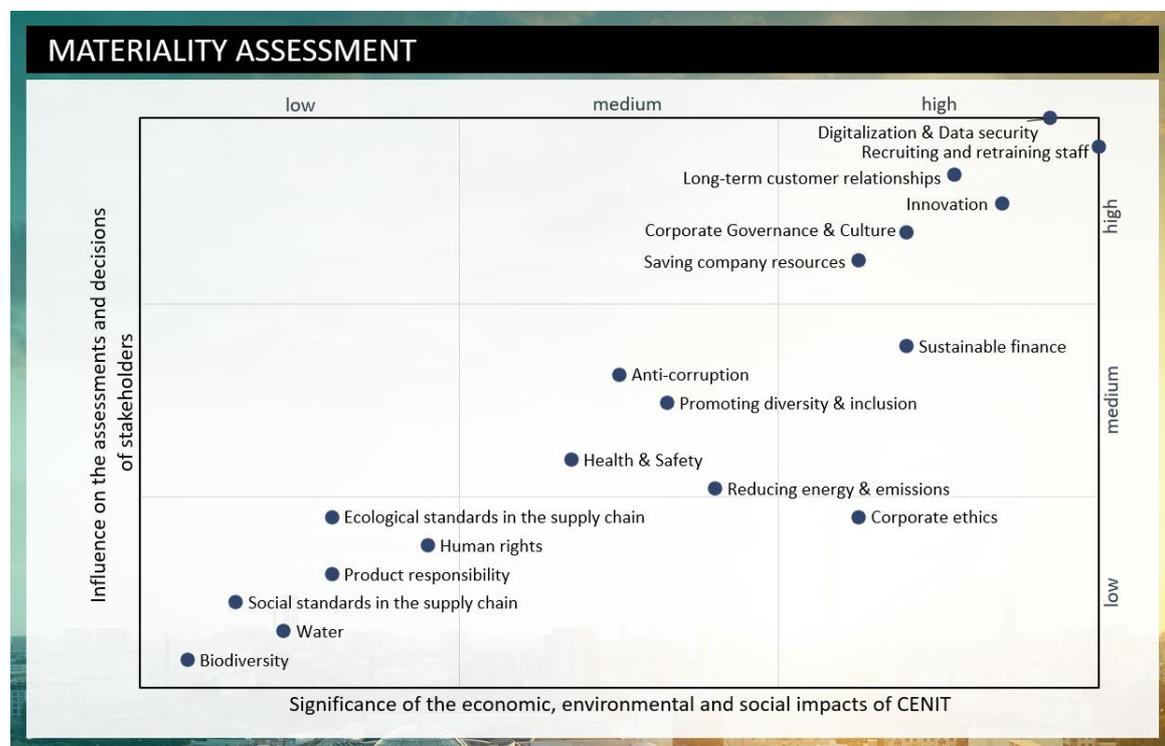
In many countries and regions, we are already subject to regulatory requirements related to sustainability, which we want to meet as a company. Through our sustainability strategy, we aim to ensure that we meet these requirements and comply with legal requirements.

As a conclusion, CENIT has a twofold and complementary approach to ESG. Firstly, we empower our customers through our software solutions and processes, enabling them to improve their products, optimize their use of resources, while increasing their performance and finally profitability. Secondly, we focus on our own organization to comply with all ESG aspects while at the same time we increase the company sustainability by enhancing our profitability in the near future and on a long-term basis.

Materiality analysis on CSR topics

An important basis for sustainable management at CENIT is the following materiality analysis. With its help, topics are identified on the basis of various external frameworks and their business relevance and their impact on the environment, employees and society is assessed.

The results for 2022 can be seen in the figure below:



The figure illustrates the CSR topics that are material for CENIT. The keywords in the upper right quadrant are classified as "relevant" in terms of business relevance and as "relevant" in terms of the impact of business activities on the respective sustainability aspects and are thus prioritized in internal processing. In accordance with the criteria of the GRI standard, they are also the subject of our non-financial statement. We derive our material topics in the following chapters from the materiality analysis.

3-2. List of material topics

The issues identified have been assigned to three areas in this report:

Area of Action	CSR FOCUS topics at CENIT
Employees & Society	Recruiting and retraining staff: Employer attractiveness, education and training, health promotion, promoting diversity & inclusion
	Long-term customer relationships: Long-term customer relationships based on trust, respect and partnership
Environment & Climate	Innovation: Designing effective and efficient process and IT solutions to reduce energy consumption and emissions (internally/externally)
	Saving company resources: Energy consumption and emissions, waste disposal etc.
Integrity & Compliance	Corporate governance and culture: Fair business practices, preventing discrimination and corruption; value-based corporate culture
	Digitalization & data security: Certification, information security, protecting personal data

In the following, we show what we at CENIT understand by the individual CSR FOCUS topics mentioned above. With the help of our overarching management approach, we are already implementing a large number of measures in the individual topics.



Employees & Society

Our employees and society are the focus of our activities. It is our common goal to create the best possible environment for our employees, to develop the best talents and to attract and retain them. At the same time, we want to offer everyone as equal opportunities as possible and treat everyone with the greatest respect. However, our social responsibility is not limited to our employees, but also includes how we work with our customers and partners, and how we operate and engage within society. For us, social commitment represents a component of successful corporate management and is thus an important contribution to a positive corporate culture.

Within the framework of the CENIT Cares initiative, which has been in existence since November 2013, projects are supported that are intended to help people in illness, need or with disabilities, or to support them in their education as well as further development - whether from the immediate neighborhood or in a distant country. All of the well over 100 actions so far are based on the initiatives and suggestions of CENIT employees. Further information on this can be found at the respective point in the Sustainability Report, or under [CENIT Cares](#). We also see vocational training as part of our responsibility to society and are actively involved in making it easier for young people to start their careers by providing them with qualified training. For more information, see section 6-4. GRI 404: Training and education of our sustainability report.

Management approach

In order to be able to act quickly and agilely in the respective markets and regions, the individual companies manage personnel issues on their own responsibility. The Human Resources department of CENIT AG supports and advises the personnel departments of the local subsidiaries. The Human Resources Director is responsible for human resources within the AG and reports to the CFO. In addition, he maintains a regular, close exchange with the human resources managers within the Group. In addition, various expert and project committees are convened as needed to deal specifically with individual issues. For this purpose, there are also (international) video conferences between the individual HR departments.

In addition, there are some centralized instruments for personnel recruitment, annual appraisals and health promotion offerings. However, other important areas such as "employee recruitment and retention," "health promotion," and "training and development" are still managed decentrally by the companies. They are also free to set company-specific standards and develop their own HR policies that go beyond certain minimum requirements or regulate additional topics.

It is important to grant flexibility on the HR topics to our subsidiaries to fulfill the expectations of the local traditions and customs. We want everyone to find their place in a global system that grants individual liberties while fitting Corporate identity and values.

Employee recruitment and retention

We are convinced that our employees are decisive contributors to the economic success of the Group. That is why we continue to devote ourselves to the goal set out in our Strategy 2025 of "We are an attractive employer" and place our employees at the center of our human resources strategy.

We prepare our employees individually for the working world of tomorrow by continuously investing in their further training. To this end, we offer various development programs for our employees. In 2021, we therefore digitized the PZG@CENIT (our employee appraisal), among other things, making the process even easier and more convenient for our employees and managers. The intention of the PZG: Motivated employees who continuously develop and grow as well as know their personal path towards our CENIT 2025 strategy and make their contribution to it. On the one hand, this creates the prerequisite for them to be able to support our customers as a reliable partner in their continuously changing and increasing challenges.

On the other hand, our personnel development programs (including PZG, CENIT Campus, Skill and Organizational Development) provide the basis for the personal development of our employees,

which we are committed to promoting. The Talent Program Talente@CENIT is aimed at our professional key players and (junior) managers.

The past years, marked by the pandemic, have shown us that we can certainly work together flexibly and successfully without being tied to a specific location and without personal contact in the office. This period has changed the requirements and needs of our employees. We want to shape the upcoming transformation of the working world together with our employees. That's why we asked our employees in a "New Work@CENIT survey" for feedback on how they would like to work in the future and what they need for this. The focus was not only on the workplace or location, but also on the general question of how collaboration can be redesigned. These transformation processes are accompanied by the "Your feedback" survey, which we use at regular intervals to take the "pulse" of our employees so that we can enter into an ongoing dialog.

One focus of HR work in 2022 continued to be on attracting talent in order to promote the success and growth of the parent company and the Group as a whole. In 2022, we therefore participated in several virtual recruiting events and additionally continue to explore new ways to attract qualified employees. For example, we used online lecture formats to present CENIT as an employer. Another important factor in recruiting was the increased use of marketing tools and social media channels such as XING and LinkedIn, in some cases through our own videos and social media campaigns. We are also constantly working on expanding our existing recruiting channels, such as our collaboration with the German Federal Employment Agency, and on acquiring new channels. Another important point is the continuous optimization of touchpoints, such as the expansion of our presence on various national and international employer portals.

Furthermore, our "Employees Recruit Employees" program has become an increasingly important part of recruiting in order to survive in the war for talent. We further expanded the digital application process and the virtual job interview. As a result, we were always able to recruit new employees for CENIT, regardless of the development of the pandemic. This significantly reduced the administrative effort as well as the processing times.

In addition, vocational training has been one of CENIT's strategic investment areas for years. The company sees this as part of its responsibility to society and is actively committed to making it easier for young people to start their careers by providing them with qualified training. We participated in various online formats to present our training and study positions to interested students. In 2022, CENIT in Germany trained a total of 28 (previous year: 32) young people in various professions at the end of the year. The focus is on technical courses of study, such as computer science, business informatics or industrial engineering. At CENIT, we attach great importance to the quality of training and therefore offer our trainees regular internal as well as external training courses. In addition, the company hired working students and master's students in 2022.

Long-term stakeholder relationships

At CENIT, we are convinced that we can only offer our customers the best possible product as well as the best possible service & consulting if we place cooperation with them at the center of everything we do. With our customized process and software solutions, we accompany our customers continuously from day one and always focus on their individual wishes and needs.

At CENIT, we are proud to say that we can already look back on many years of successful partnership with many customers. For example, we support customers in the automotive, aviation

and manufacturing industries, as well as a large number of customers from the financial services sector, in implementing their internal processes digitally and efficiently. Regardless of the duration of our customer relationship, we always base the type of cooperation on our customer's objectives. Our flexible yet stable internal structures allow us to implement processes via a wide variety of communication channels. Thus, we are available to our customers on-site at any time and offer our services on-site as well. However, we can also carry out business processes completely digitally and remotely.

With regard to our major goal CENIT 2025, we want to continue the success story together with our existing customers, as well as new ones in the future. To this end, we are constantly identifying further growth and efficiency potential for our customers in various areas of PLM and EIM segments and in the development of a digital twin of entire production plants in the area of Digital Factory Solutions.

Ultimately, customer satisfaction is an important factor for long-term relationships. In order to be able to respond to specific customer needs in a targeted manner, the topic is managed on a project-related, decentralized basis. In this context, for example, defined key figures such as the "churn rate," the "net promoter score" (NPS), or the "customer satisfaction score" (CSAT) are collected as part of customer surveys. Customers rate both the functionalities of the product and the advice and services provided. In addition, customer opinions are also collected via online surveys, by e-mail, in direct customer contact or by telephone. To ensure a high level of customer satisfaction right from the start, our customers are involved in product and process development from day one - as already mentioned above. Measures designed to contribute to product quality and thus customer satisfaction include, in particular, joint development projects, customer committees, user groups and communities, as well as product previews, beta phase tests and workshops.

Environment & Climate

Management approach

Active protection of the environment is anchored in CENIT's Code of Conduct. With this central document, all employees are encouraged to conserve resources within the scope of their activities and to consider ecological aspects in addition to economic ones when selecting suppliers, advertising materials or other external services.

CENIT's goal is to enable its customers in the individual industries with its products and services to plan, manufacture and manage more efficiently and thus ultimately to operate more sustainably. In this context, CENIT participates in research and development projects that enable the concrete sustainable use and savings potential of resources with the help of digital solutions.

Innovation

Every success story begins with an idea. However, in order for the idea to become a success story, it must be successfully implemented, and the corresponding solutions must be established on the market. Only in this case can one speak of actual innovation. Hardly any other branch of industry is as strongly characterized by innovations as the information and communications technology sector. Even more than 30 years after the invention of the commercial Internet, digitization is still in full swing. CENIT's goal is to support its customers in this ongoing innovation process as a strong partner with decades of expertise in the fields of PLM and EIM. At CENIT, we do not see innovation

as a necessity to survive in the market, but rather as an opportunity to make our contribution to sustainable IT processes and, at the same time, to social prosperity through digital, lean and efficient processes. To meet the demands of our customers, but also our own highest demands on ourselves, we continuously invest in the further development of our product and service range as well as in the training of our employees. In addition to expanding our software offering together with our long-standing partners Dassault Systèmes, SAP and IBM, we will focus in the future on expanding our in-house software offering. The overall package of partner and in-house solutions and the resulting innovative solutions, in combination with the implementation we have taken over, offers our customers a digital platform for their core processes.

Operational resource conservation

The "operational conservation of resources" was determined to be essential within the scope of the materiality analysis and is also anchored in CENIT's Code of Conduct. Since key figures have not yet been centrally recorded or used for control purposes, CENIT is currently implementing the measures necessary for this. To this end, an initial inventory of the extensive and complex data situation was started in 2021. For fiscal year 2022, we optimized data collection to obtain a valid database across all locations from our Group. In addition, measures were initiated as part of a project to determine the company's own carbon footprint.

The CSR topic of resource conservation focuses on various digitization projects, such as the electronic dispatch and receipt of invoices, further development of the paperless office, waste disposal in accordance with the current Commercial Waste Ordinance, as well as the use of sustainable raw materials (office furniture, glass, etc.) and promotion of the use of local public transport by employees (ticket subsidy). Topics such as reducing overall electricity consumption and increasing the use of electricity from renewable sources are also being investigated.

Integrity & Compliance

Management approach

We pursue a preventive compliance approach and live a corporate culture in which all employees are sensitized to the topic and receive appropriate training. The CENIT compliance system for combating corruption and bribery is an essential component of this. For us, compliance means first and foremost that all employees adhere to the defined rules of conduct (Code of Conduct). The Code of Conduct represents a regulatory framework that applies to all employees, regardless of their position in the organization. It is intended to help overcome ethical and legal challenges in day-to-day work and shapes our dealings with business partners, employees, shareholders, and the public.

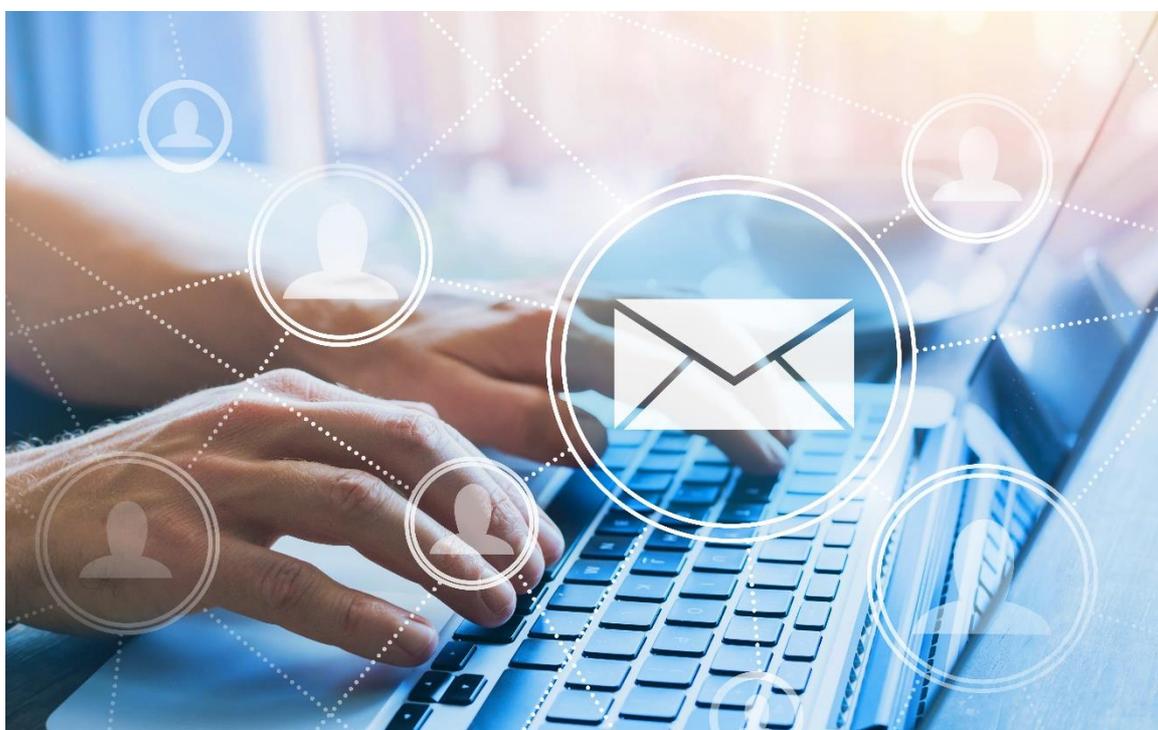
This Code of Conduct constitutes a minimum standard for all employees in the companies of the CENIT Group and is binding for them. Violations of the Code of Conduct are therefore consistently investigated and sanctioned in the interest of all employees. Every employee is obliged to inform himself about the existing internal and external regulations to ensure that he acts in accordance with them. The current Code of Conduct is constantly being expanded and concretized and can be accessed by all employees on the intranet.

Against this backdrop, it is possible to foster trusting and long-term business relationships in order to thus conduct transparent and legitimate business transactions.

Corporate Governance & Culture

Aspects of the topic "Fair Business Practices" are also taken into account in our Code of Conduct. This states unequivocally that CENIT does not tolerate corruption, bribery, venality or other forms of illegal granting of advantages. In its Code of Conduct, CENIT also commits itself without reservation to competition by fair means and to strict compliance with antitrust law. All CENIT employees must act in accordance with the applicable competition law. The Code of Conduct also sets out CENIT's expectations with regard to the separation of private and corporate interests and the handling of company and business secrets.

In addition, it is always important to us to manage our company sustainably, taking into account values such as respect and trust, while assuming responsibility for employees, society and the environment. This has always been, is today and will continue to be of central importance to us in the future.



Digitization & Data Security

With our software and service solutions, we bring our customers' core processes into the digital age. CENIT's primary goal is to drive the topic of digitalization forward on a sustainable global basis. In this way, we make our customers' business processes not only leaner, more efficient, faster and thus demonstrably better, but also more resource-efficient at the same time. Our digitally implemented processes are not only a benefit for our customers from an economic point of view. At the same time, we reduce the workload of the customer's employees and thus contribute to a more pleasant working environment. Through our digital and partially automated processes, we also help to identify potential in the implementation of environmentally friendly business processes. In doing so, our customized solutions serve clear and significantly less error-prone business processes and offer the possibility of numerous analysis options.

Sustainable digitization also means security of data and auditability of digital structures. At CENIT, we focus on protecting sensitive data from access by unauthorized third parties. We are also available at any time to advise our customers on the design of internal authorization concepts.

The protection of personal data is an important concern for us. Therefore, we process the personal data of our employees, customers as well as business partners in accordance with the applicable legal provisions on the protection of personal data and data security. CENIT's Data Protection Policy describes the types of personal data we collect, how this data is used, to whom it is transferred, and what choices and rights data subjects have in connection with our processing of the data. This guideline regulates data protection-compliant information processing and the responsibilities that exist at CENIT in this respect. All employees are obligated to comply with this policy.

In addition, it is a matter of course for us that both internal and external information is treated confidentially. To this end, we at CENIT have taken necessary measures to protect the data we receive from employees, business partners or customers. Maintaining confidentiality is therefore also an integral part of our employees' employment contracts. Likewise, individual confidentiality agreements are concluded with external employees or service providers as required.

The processes described above are quality-assured accordingly through corresponding certifications (ISO 27001:2013 and ISO 9001:2015) and externally audited on a regular basis.

3-3. Management of material topics

Our sustainability goals

At CENIT, we are aware that sustainability is an important part of our corporate strategy. For this reason, targets are essential for our sustainability strategy. One important reason for this is focus: by setting targets, we can ensure that we concentrate on and focus on specific sustainability aspects. This helps us raise awareness of sustainability throughout the organization and keep us all moving in the same direction.

Another important aspect is measurability. Targets enable us to measure and track the progress of our sustainability strategy. If our targets are quantifiable, we can more easily determine the extent to which we have achieved our goals and make adjustments to further develop our strategy.

Communication also plays a crucial role. Our sustainability targets are an important tool for making our sustainability efforts clear both internally and externally. The targets help us increase transparency and strengthen the trust of our customers, employees and investors in our company.

Targets can also serve as a motivating factor for our employees by giving them clear instructions on how they can contribute to the success of our sustainability strategy. The battle against climate change requires collective support from each individual, in this matter we have started to educate members of our organization with the "Climate Fresk". We think that our targets establish clear accountability, and our efforts can be clearly measured or evaluated. And of course, in case our targets would not be met we would be immediately in the capacity to investigate the reasons and make adjustments to our strategy if necessary.

Setting sustainable goals is indispensable for CENIT to structure a sustainable strategy and give it a clear direction. They help us measure progress and increase motivation and accountability for implementing our sustainability strategy.

Our sustainability strategy for the Cenit Group* includes the following goals:

SUSTAINABILITY TARGET	WHEN	TARGET	CURRENT STATUS
Reduce our CO2-Footprint	2030	55% reduction	1993 tons of CO2e
Usage of renewable electricity	2030	100%**	already in some places (assessment needed)
training hours per employee (average)	2030	20 hours / employee	10,3 hours / employee
Trainees within our workforce	2030	Maintain at least 5%	5,50%
Measure employee satisfaction	2030	Measurement every other year	First groupwide measurement in the last 5 years
Improving our ESG Rating (EcoVadis)	2030	Gold -> min. 70 points	66 points (Silver)
Implement trainings for Anti corruption and Anti competitive behavior	2025	90% training participation rate across all our employees	No trainings in place
Implement a Supplier Assessment	2025	Implement an Assessment	No supplier assessment in place

* In Scope for these targets is CENIT Group 2022. Future M&A excluded

** Where possible for CENIT to manage

Reduction of carbon footprint: We will reduce our CO2 emissions in Scope 1+2 by 55% by 2030 by switching to renewable energies, using energy-efficient technologies and optimizing our production processes.

Electricity from renewable energies: We aim to meet our electricity needs entirely from renewable sources by 2030, where we are in a position to influence this. We will use renewable energy sources such as solar and wind power and invest in energy-efficient technologies.

Employee training: We will double our average number of training hours to 20 hours per employee per year by 2030 to ensure that our employees are aware of the latest developments in their field and can constantly update their knowledge.

Apprenticeship quota: We will permanently establish a minimum quota of 5% of apprentices, dual students, interns and student trainees in our workforce by 2030 to give young people a chance to grow in and contribute to their professional field.

Measurement of employee satisfaction: We will measure the group wide satisfaction of our employees at least every other year.

ESG rating: We aim to improve our ESG rating with EcoVadis to Gold status by 2030 by continuously improving and monitoring our sustainability performance.

Anti-corruption training: We will implement Group-wide training on anti-corruption and anti-competitive behavior and ensure that 90% of all employees receive regular training on this topic by 2025.

Supplier management: We will implement a Group-wide supplier management process by 2025 to ensure that our suppliers adopt sustainable practices and meet our standards.

With these measures, we will help create a more sustainable future and make our contribution to achieving the UN Sustainable Development Goals.

SDG

The United Nations Sustainable Development Goals, also known as Sustainable Development Goals (SDGs), are a list of 17 goals adopted by the United Nations in 2015. The goals are to be achieved by 2030 and serve as a global agenda for sustainable development. The SDGs aim to reduce global poverty, promote social justice and combat climate change. The goals cover several areas including poverty, hunger, health, education, gender equality, clean water and sanitation, renewable energy, sustainable cities and communities, peace and justice. Each goal has specific sub-goals to be achieved and all countries, businesses and organizations around the world are expected to contribute to the implementation of the SDGs.



It is important to link our sustainability strategy to the Sustainable Development Goals (SDGs). The SDGs represent a comprehensive global agenda for promoting sustainability and addressing global challenges. These are goals that speak to everyone. We selected the SDGs that are the most relevant to our activities and where we can act. We have carefully chosen the Goals in order to have a good balance between Environmental, Social or Governance Goals. By aligning our sustainability strategy with the SDGs, we can focus our efforts on those areas that are critical to achieving the global sustainability goals.

By integrating the SDGs into our sustainability strategy, we can make our progress and achievements more transparent and comparable, thereby enhancing our credibility and reputation. We can increase our impact and achieve our sustainability goals more effectively through collaboration with other stakeholders, such as governments, NGOs and other companies.

The link between our sustainability strategy and the SDGs can help create long-term value and improve our risk management. As a company that actively engages in sustainability and reduces its impact on the environment, society and the economy, we can achieve long-term benefits such

as securing our supply chains, attracting talent and reducing risks related to regulations or environmental impacts.

Our goals can be linked to the United Nations Sustainable Development Goals (SDGs) as follows:

Reducing our carbon footprint (SDG 13): By reducing our CO2 emissions, we contribute to achieving the United Nations' goal of combating climate change and promoting a low-carbon economy.

Electricity from renewable energies (SDG 7): By meeting our electricity needs entirely from renewable sources, we support the UN's goal of ensuring access to affordable, reliable, sustainable and modern energy for all.

Further training of employees (SDG 4): By doubling the average number of continuing education hours per employee per year by 2030, we contribute to achieving the UN goal of promoting quality education for all.

Apprenticeship ratio (SDG 4 and SDG 8): By establishing a permanent minimum quota of 5% of apprentices, dual students, interns and student trainees in our workforce, we contribute to achieving the UN goal of promoting decent work and economic growth and providing high-quality education for young people.

Measurement of employee satisfaction (SDG 8): By measuring the group wide satisfaction of our employees at least every other year, we contribute to the UN goal of decent work and economic growth, by promoting sustained, inclusive and productive employment, as well as decent work.

ESG rating (SDG 12): By improving our ESG rating with EcoVadis to Gold status, we are helping to achieve the UN's goal of promoting sustainable consumption and production patterns.

Anti-corruption training (SDG 16): By implementing Group-wide training on anti-corruption and anti-competitive behavior, and aiming to have 90% of all our employees complete this training by 2025, we are helping to achieve the UN's goal of promoting peace, justice and strong institutions.

Supplier management (SDG 12 and 15): By implementing a Group-wide supplier management process, we are helping to achieve the UN's goal of promoting responsible consumption and production patterns and protecting biodiversity and ecosystems.

By implementing these goals, we as CENIT Group can contribute to creating a more sustainable and equitable future and fulfill our responsibility to implement the SDGs.



4. GRI 200: Economic

4-1. GRI 201: Economic performance

At CENIT, we strive for continuous economic growth. This drive is based on a solid, conservative, conscious, and future-oriented foundation. Because our perspective is always long-term. Our decisions are always aimed at value enhancement, growth and responsible orientation based on our values as well as the interests of our stakeholders. We are convinced that this is the right foundation for continuing to advance the CENIT Group as a strong partner and pioneer, across industries and technologies. This is our path to a successful and dynamic future.

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

The most important key figures of the CENIT Group are shown in the following chart:

in Mio. EUR	2022	2021	2020	2019	2018
Turnover	162,15	146,07	142,13	171,71*	169,99*
EBITDA	11,94	11,27	9,59	15,24	11,95
EBIT	6,31	6,23	3,63	9,20	9,03
Net income	6,61	4,35	2,29	6,96	6,13
Earnings per share in EUR	0,75	0,51	0,28	0,82	0,73
Dividend per share in EUR	Proposal : 0,50	0,75	0,47	0,00	0,60
Equity ratio in %	35,3	47,0	51,2	45,8	49,4
Number of employees	861	685	711	737	757

Number of shares	8.367.758
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*Limited comparability, due to change in accounting policy, see section B notes of the consolidated financial statement

For further information, see the [CENIT Annual Report 2022](#)

GRI 201-2: Financial implications and other risks and opportunities due to climate change

For the purposes of the non-financial statement, CENIT considers not only the main risks to its business activities but also risks that could have a significant negative impact on the matters defined in the context of non-financial reporting (S. 315c in conjunction with s. 289c (3) nos. 3 and 4 of the German commercial law). The risk assessment involves recording the gross risk values for the extent of damage and probability of occurrence, as well as the net risk positions remaining after risk-reducing measures. As in the previous year, there were no significant risks with serious negative impacts for 2022 in the areas defined in the non-financial reporting. As a result, there were no risks in 2022 that meet the materiality criteria on a net basis pursuant to s. 289c (3) nos. 3 and 4 of the German Commercial Code (HGB).

Nevertheless, we are aware of the future societal challenges arising from climate change and its consequences. Therefore, we remain committed to re-evaluating risks and opportunities related to climate change at regular intervals. We already see ourselves as a driver of sustainable digitization - We shape sustainable digitization.

GRI 201-3: Defined benefit plan obligations and other retirement plans

For our liabilities for defined benefit pension plans and other post-employment benefit plans, please refer to the consolidated statement of financial position in our [Annual Report 2022](#) on page 61.

4-2. GRI 205: Anti-corruption & GRI 206 Anti-competitive Behavior

CENIT AG is currently in the process of establishing a comprehensive training program aimed at preventing corruption and anti-competitive behavior. The program is not limited to executives, rather it will include employees from throughout the Group.

By implementing such a training program, CENIT AG aims to ensure that all employees develop a deep understanding of the impact of corruption and anti-competitive behavior on the company and its customers. At the same time, the program is intended to help employees learn how to recognize and avoid such behavior.

It is well known that corrupt behavior and anti-competitive practices can harm not only the company, but also its customers and the entire industry. By having all the Group's employees participate in this training program, CENIT AG can ensure that all its employees internalize an ethically sound way of working and thus contribute to the success of the company.

CENIT AG is committed to fostering a culture of integrity and creating a positive work environment. The implementation of this training program is an important step in this direction and reinforces the importance of ethics and compliance in business operations.

One goal that CENIT AG is pursuing during its training program is a high participation rate. By 2025, the company aims to have at least 90% of all employees participating in the program. For this purpose, CENIT AG will regularly adapt and update the training program to ensure that it is always up to date and considers the needs of the employees.

CENIT AG sees its training program as an important step on the way to a culture of integrity and ethical action. By empowering its employees to recognize and avoid potential risks, the company protects itself and its customers from harm while strengthening trust in the company.

There were no violations regarding corruption or anti-competitive behavior for the 2022 reporting period.

4-3. GRI 207: Tax

GRI 207-1: approach to tax

CENIT is committed to fully complying with the applicable tax regulations of the countries in which we do business. Non-compliance with given regulations or the exploitation of legally questionable loopholes is contrary to our approach of sustainable corporate governance, which ensures the successful continued existence of CENIT and guarantees that action is taken in the interest of all CENIT stakeholders.

For this purpose, CENIT does not make use of artificial structures for tax savings at any point, nor do we use any other abstract instruments for tax optimization purposes. Should CENIT conduct business activities in so-called low-tax countries, these activities arise solely from CENIT's regular business activities and explicitly not for tax optimization purposes. Central responsibility and due process regarding CENIT's tax matters are the responsibility of the Chief Financial Officer (CFO) of CENIT AG. The management of the individual legal entities is responsible for compliance with local regulations, in which they are supported by the Group Tax Management as well as by local tax advisors.

CENIT is aware of its contribution to a functioning society through the proper levy in the form of tax payments. For this reason, tax considerations, in conjunction with a variety of other factors, have an influence on our business decisions, but do not play a decisive role in the course of our sustainable business strategy.

GRI 207-2: Tax governance, control, and risk management

The Executive Board of CENIT is regularly informed about matters regarding tax via the person of the Chief Financial Officer. In addition to tax governance issues, this process also includes a tax risk review process, as well as controls over tax operations at the Group level.

In our Code of Conduct, we also set out our employees' options for reporting concerns regarding unethical or illegal behavior, as well as the integrity of the organization concerning taxes.

We fulfill our tax audit obligations in the form of a regular external audit of our tax-related publications by an auditing firm.

GRI 207-3: Stakeholder engagement and management of concerns related to tax

CENIT is interested in a cooperative relationship with the tax authorities in the respective countries of its locations. In accordance with the law, CENIT remains in exchange with representatives of the tax authorities regarding both formal and informal inquiries.

5. GRI 300: Environmental

5-1. GRI 302: Energy

Energy consumption

The energy supply agreements of all German locations were consolidated in 2018. Our energy supplier Vattenfall has undertaken to achieve carbon-free energy production in the next 20 to 30 years and is committed to renewable energy sources and solutions that save the environment.

CENIT AG concluded a supplementary agreement as of 1 January 2019 and has since only been receiving 100% 'green' electricity from Vattenfall. The energy product supplied by Vattenfall under that agreement, "Klima Natur", is based on guarantees of origin that meet the criteria in European Directive 2009/28/EC. Vattenfall uses power from Scandinavian hydroelectric plants in particular for the "Klima Natur" product. "Klima Natur" is certified by the VdTÜV-Basisrichtlinie Ökostromprodukte ('VdTÜV Basic Guideline Green Electricity Energy'). According to that guideline, Vattenfall ensures that 100% of the customer's total electricity needs are generated from renewable sources and fed into the grid.

Energy efficiency in office spaces

To increase energy efficiency, the CENIT Group will check whether it is possible to switch the lighting for all of the office spaces to power-saving LED lights, for example. The necessary settings for all IT equipment will also be optimized to a standard that for example ensures that all devices switch automatically to power-saving mode after a brief period of not being in use.

All of our employees are encouraged to ensure when leaving the office that all lights and IT equipment are switched off and that the windows are closed.

Reducing office space

We constantly endeavor to use our offices around the world efficiently and sustainably and to optimize office space in line with our needs. For example, the rented office space for our Hamburg location was reduced as part of this effort. By moving to an office center, the office space has been reduced by roughly 270 square meters from 305 square meters to 35 square meters since 1 August 2020.

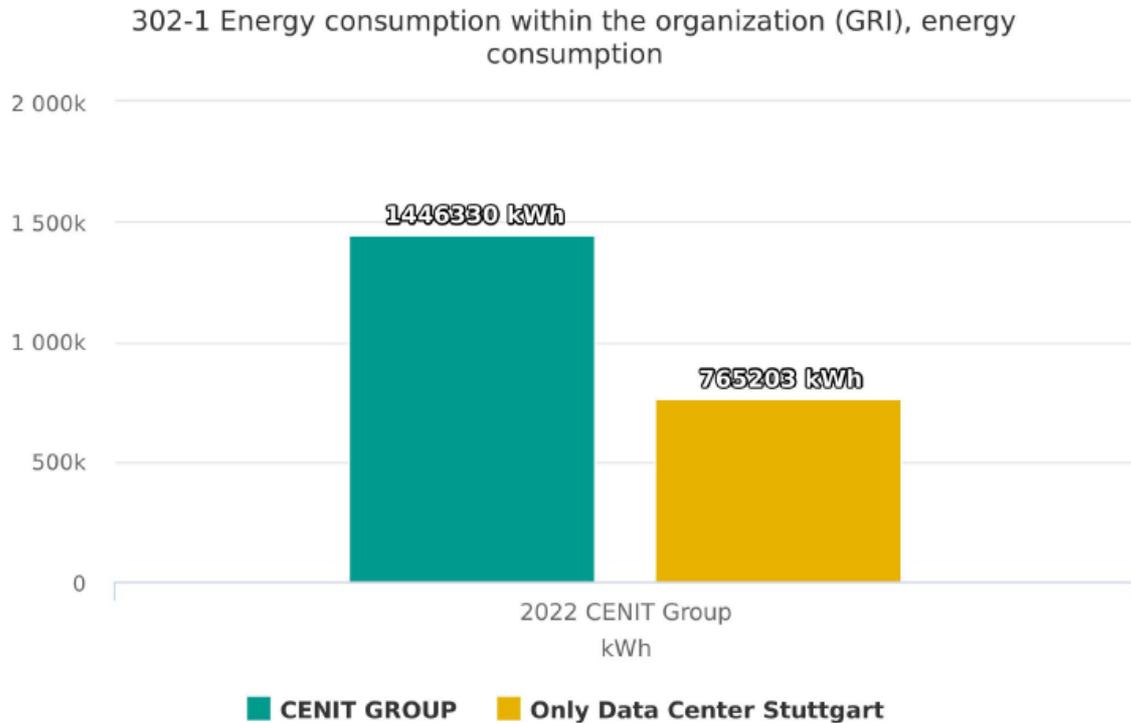
Further office space reductions took place in 2021. For example, the office space rented for the Saarbrücken location was reduced from 375 square meters to 198 square meters from 1 May 2021, while the office space in Ratingen was reduced from 487 square meters to 88 square meters from 1 December 2021.

We already gave up a further 20 car parking spaces in the underground car park at the company headquarters in Stuttgart as of 1 September 2020.

GRI 302-1: Energy consumption within the organization (electricity)

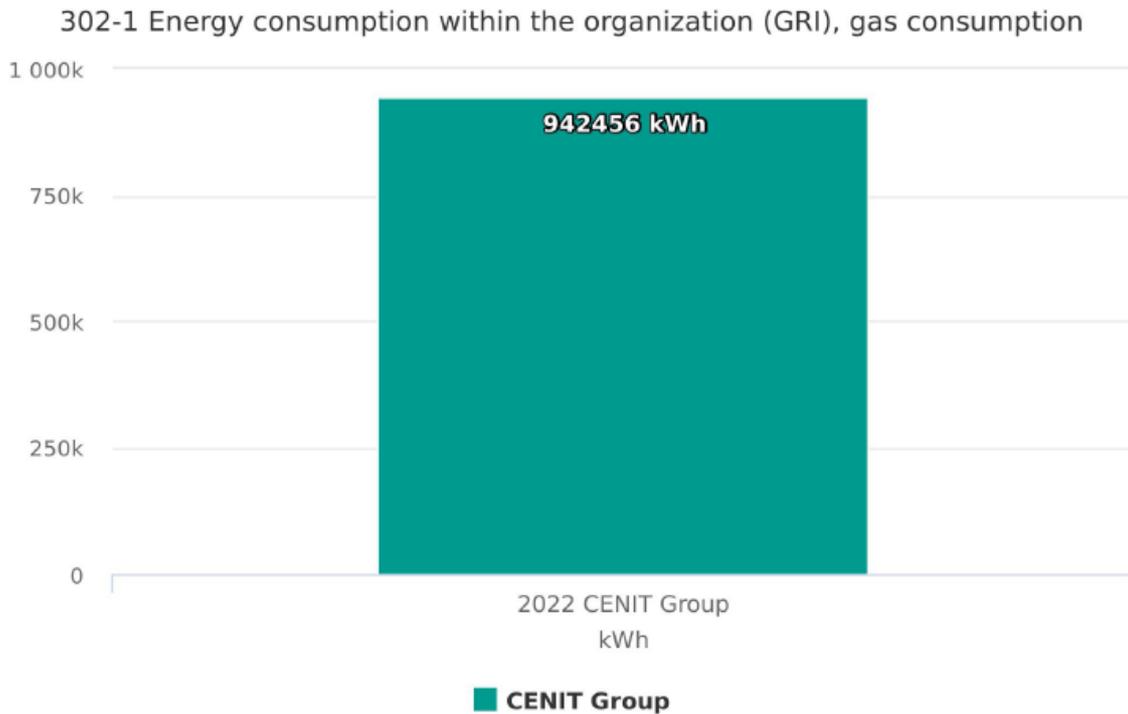
In the course of redesigning the sustainability report, we at CENIT want to report transparently on our climate-relevant consumption. This includes detailed information on our electricity, water and gas consumption, as well as the calculation of a CO2 footprint. We also transparently present our procedure for calculating the values and the assumptions made. For the first time, the CENIT Group is reporting on the total consumption of all its sites worldwide in the Sustainability Report 2022. In the Future CENIT intends to set itself targets based on this holistic measurement. For example, we want to reduce our carbon footprint by 55% by 2030 compared to the value determined for 2022. Regarding our energy consumption, we strive for sustainable solutions and intensify our efforts to realize the transformation away from fossil energy sources as quickly as possible. In 2030, we aim to source 100% of our electricity needs from renewable sources where we can influence the sourcing ourselves.

In the reporting year 2022, the CENIT Group shows a total electricity consumption of 1,446,330 kWh. By far the largest share of our electricity consumption is again attributable to our central data center at the Stuttgart site. At 765,203 kWh, it accounts for around 52.9% of our total electricity consumption in 2022. The entire Stuttgart site, and thus also the data center, is already operating on an electricity mix from 100% renewable energies.



*In some cases, landlords were unable to provide the necessary data concerning the reporting period 2022 for the calculation of the electricity consumption of the CENIT Group. This is often the case for so-called shared offices. If CENIT was not able to determine any consumption values for the reporting period 2022, an estimate of consumption is made at this point. This is calculated based on the amount of space rented multiplied by the average consumption per square meter of space of the CENIT Group at its other locations.

In the reporting year 2022 CENIT AG shows a total gas consumption of 942,456 kWh.



*In some cases, landlords were unable to provide the necessary data concerning the reporting period 2022 for the calculation of the electricity consumption of the CENIT Group. This is often the case for so-called shared offices. If CENIT was not able to determine any consumption values for the reporting period 2022, an estimate of consumption is made at this point. This is calculated based on the amount of space rented multiplied by the average consumption per square meter of space of the CENIT Group at its other locations.

GRI 302-1: Energy consumption within the organization (total)

The fuel consumption of the CENIT Group vehicle fleet in the reporting period 2022 amounts to 285,226 liters of diesel and 52,844 liters of gasoline. Within our pilot project, we have begun to expand our fleet to include electric vehicles and plan to convert our fleet to vehicles with more climate-friendly electric powertrains in the future wherever possible. The conversion factors of the TREMOD transport emissions model are used to convert the energy sources diesel and gasoline into the unit kilowatt hours to indicate the total energy consumption. The 285,226 liters of diesel consumed thus correspond to a calorific value of around 2,831,871 kWh. The liters of gasoline consumed correspond to a calorific value of 460,502 kWh.

The total energy consumption of CENIT AG for the year 2022 is as follows:

Energy consumption in kWh	
Electricity	1.446.330
Gas	942.456
Fuels (Diesel and gasoline for cars)	3.292.373
Total	3,703,490

GRI 302-3: Energy intensity

We calculate our energy intensity based on our calculated total energy consumption in kWh. As our organization-specific parameter for calculating the quotient, we report both an energy intensity per thousand euros of revenue generated and per employee for the 2022 reporting period.

	Unit	2022
absolute energy consumption	kWh	5.681.159
Energy consumption per thousand euros of revenue	kWh/TEUR	35,03
Energy consumption per employee	kWh/employee	6598,32

5-2. GRI 303: Water and effluents

Beverage supply

Scope: CENIT AG

CENIT employees are provided with free drinks such as coffee, tea, milk, and mineral water in all locations.

Since the end of 2019, CENIT AG has changed the subject of mineral water supply from boxes of sparkling water to water dispensers. Due to the elimination of transport, storage and cleaning of the empties, a very large part of the energy expenditure is saved, while plastic waste is avoided. In addition, tap water is one of the most tested foodstuffs in Germany.

These dispensers provide mineral and carbonated water (medium and classic) as well as hot water at 80 °C or 95 °C for its employees.

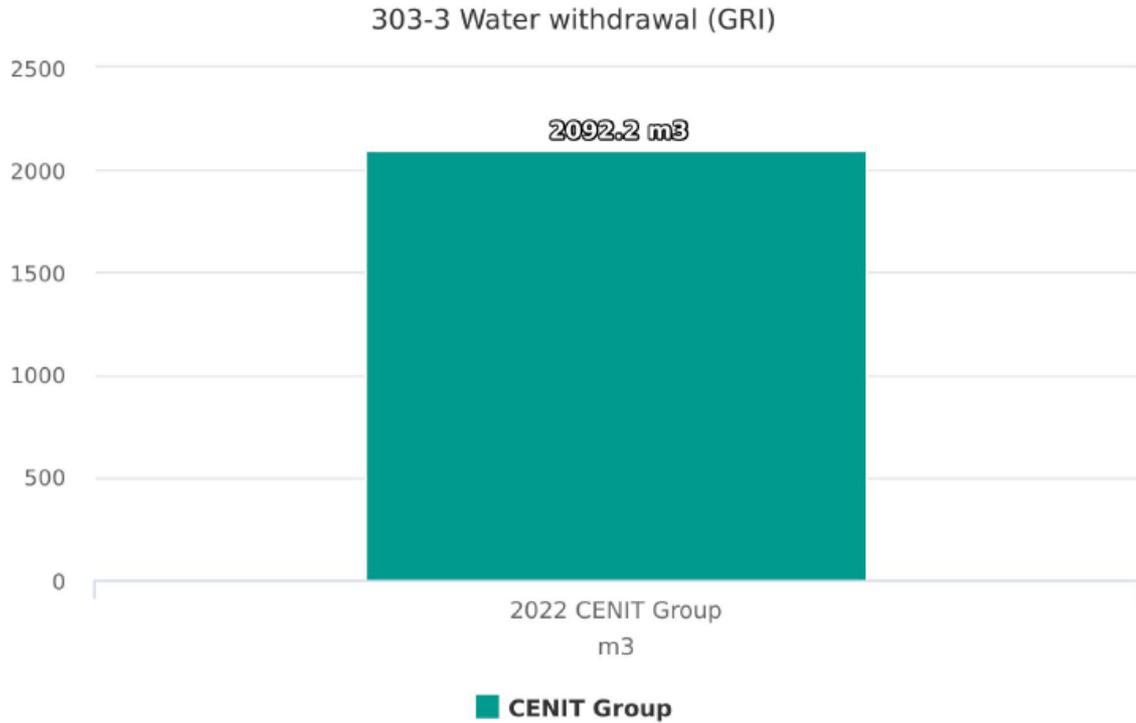
In addition to a filter concept, all water dispensers are capable of thermal disinfection. This means that all water-carrying lines, the heating and cooling module, and the water dispensing valve are disinfected with hot water at regular intervals.

GRI 303-3: Water withdrawal

Scope: CENIT Group

In our Sustainability Report 2021 we at CENIT reported transparently on our climate-relevant consumption for the first time. This included detailed information on our electricity, water and gas consumption, as well as the calculation of a carbon footprint. Our procedure for calculating the values, as well as assumptions made, are also presented transparently this year. For the Sustainability Report 2022, we are extending our information on electricity, water and gas consumption as well as the CO2 footprint to all CENIT Group sites. This means that all CENIT Group sites will be included in the consumption calculations for the first time.

In the reporting year 2022, CENIT AG shows a total consumption of potable water of 2092.2 m3.



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5-3. GRI 305: Emissions

Environmental protection at the company

As a globally positioned IT consulting company, it is particularly important to us to use the limited resources available carefully in order to continuously minimize our "ecological footprint".

With our 29 locations in nine countries, we are always close to our customers and thus avoid long, environmentally harmful business trips. The numerous home office agreements with our employees also reduce traffic caused by commuting. Through the company bicycle leasing offered by CENIT, we also motivate our employees to eschew their cars and to travel to work by bicycle.

Since 2018, we have offered our employees a partial reimbursement for local transport tickets. This means that our employees who use public transport to commute receive a subsidy of up to €25 tax free and without deductions for social security, depending on the transport association. At all locations in Germany, old office furniture was replaced with furniture manufactured sustainably in Germany. When selecting suppliers, particular care was taken to ensure that environmentally compatible materials and technologies were used in production and that internationally applicable environmental standards were met.

Throughout the Group, we pay attention to the use of environmentally friendly materials. All printers are set by default to print in black and white and on both sides of the page. Nevertheless, our employees are encouraged to use paper and other office supplies as sparingly as possible.

All of CENIT's office space, with the exception of the location in Oelsnitz, is leased. Our corporate space is used efficiently; for example, in some locations we were able to move to smaller premises through desk-sharing and home-office arrangements or to sublet unused office space.

Paperless office

In the medium term, CENIT plans to convert the invoicing and dunning system and, assuming customer acceptance, to send our invoices and dunning notices online only in order to save paper and mailing fees. We were already able to implement the first steps in the accounting system in the 2018 financial year; a large proportion of our invoices are now sent online.

Corporate vehicles

Also due to the increasingly acute fine particle pollution in connection with diesel vehicles, there are already considerations at CENIT to examine alternative possibilities of mobility and to use them for the company. One of these, for example, is the use of electric bicycles, as described in the section "Company benefits". As a further alternative, we are looking into partially converting the company vehicle fleet to electric/hybrid mobility.

However, this is also still largely dependent on the necessary nationwide charging infrastructure. In fiscal year 2018, we already contributed to enabling our employees to travel to work in an environmentally friendly manner with the company reimbursement for local public transport tickets and company bicycle leasing. As a first step, we decided to adjust our company car program in fiscal year 2019. On the one hand, to save costs, but on the other hand to also use more fuel-efficient and therefore more environmentally friendly smaller cars. We took a further step toward greater sustainability in the company at the beginning of 2021 with the pilot project for electric and plug-in hybrid cars. In the process, five employees were provided with appropriate company vehicles and sufficient charging capacities were created both at CENIT and at the participants'

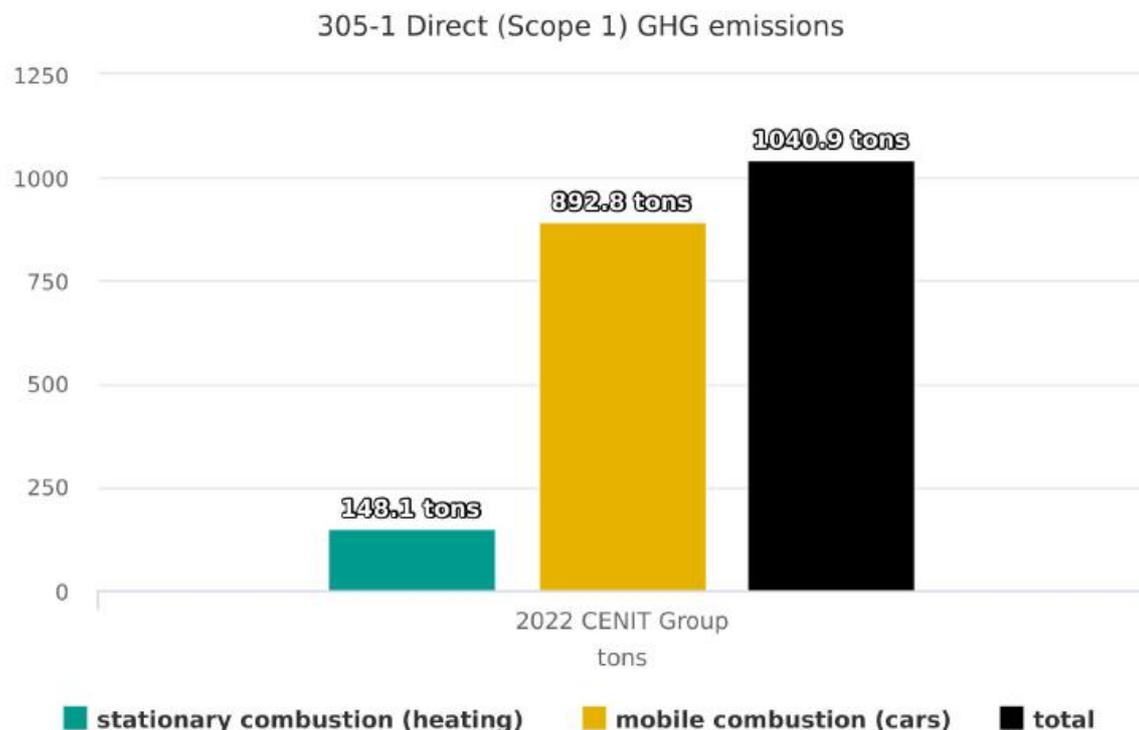
homes. A prerequisite for participation in the pilot project is also that the participants draw only on green electricity in their homes. We follow up on this report with updates regarding the project's progress and success.

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

In the course of redesigning the sustainability report, we at CENIT want to report transparently on our climate-relevant consumption. This includes detailed information on our electricity, water and gas consumption, as well as the calculation of a CO2 footprint. We also transparently present our procedure for calculating the values and the assumptions made. In the Sustainability Report 2022 the CENIT Group reports on the total consumption of all its locations worldwide for the first time. In the future CENIT intends to set itself targets based on this holistic measurement. For example, we want to reduce our carbon footprint by 55% by 2030 compared to the value determined for 2022. For our energy consumption, we strive for sustainable solutions and intensify our efforts to realize the transformation away from fossil energy sources as quickly as possible. For the year 2030, we set ourselves the goal of sourcing 100% of our electricity requirements from renewable sources, where we can influence the sourcing ourselves.

Our direct GHG emissions (Scope 1) consist of stationary combustion of non-renewable fuels in the form of gas for heat generation and mobile combustion of non-renewable fuels in the form of diesel and gasoline by our vehicle fleet. CO2 equivalent calculations are based on the standard published by the GHG Protocol.

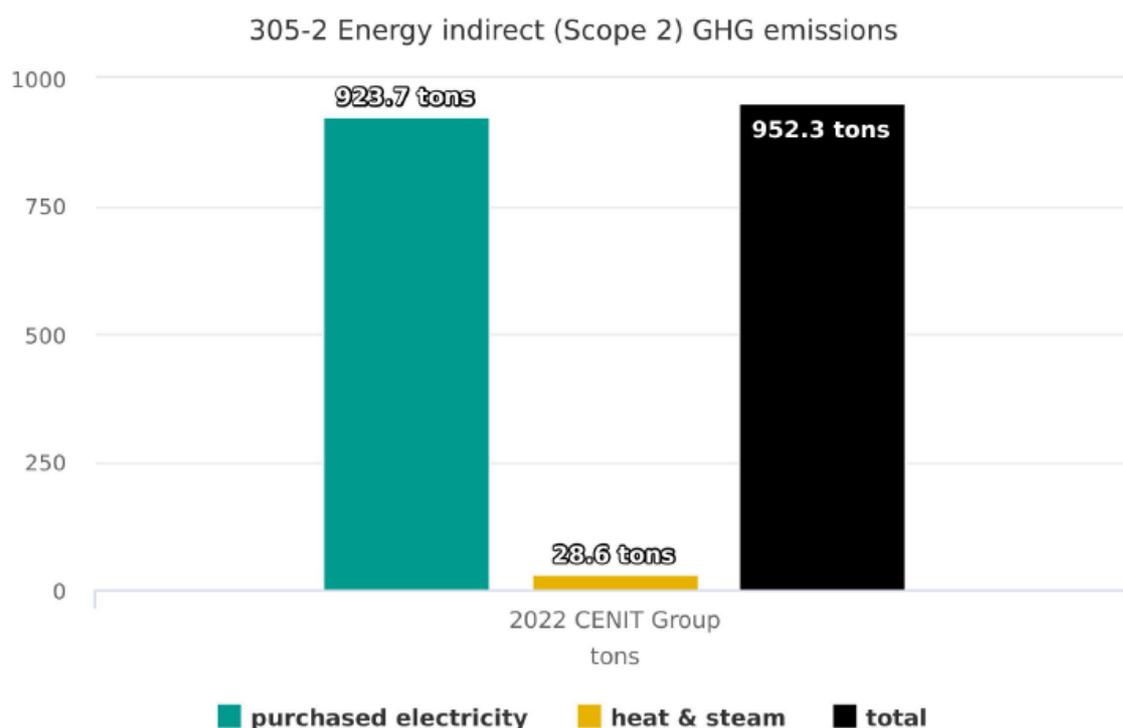
For the 2022 reporting period, CENIT Group reports Scope 1 CO2 emissions of 1040.9 tons CO2e.



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

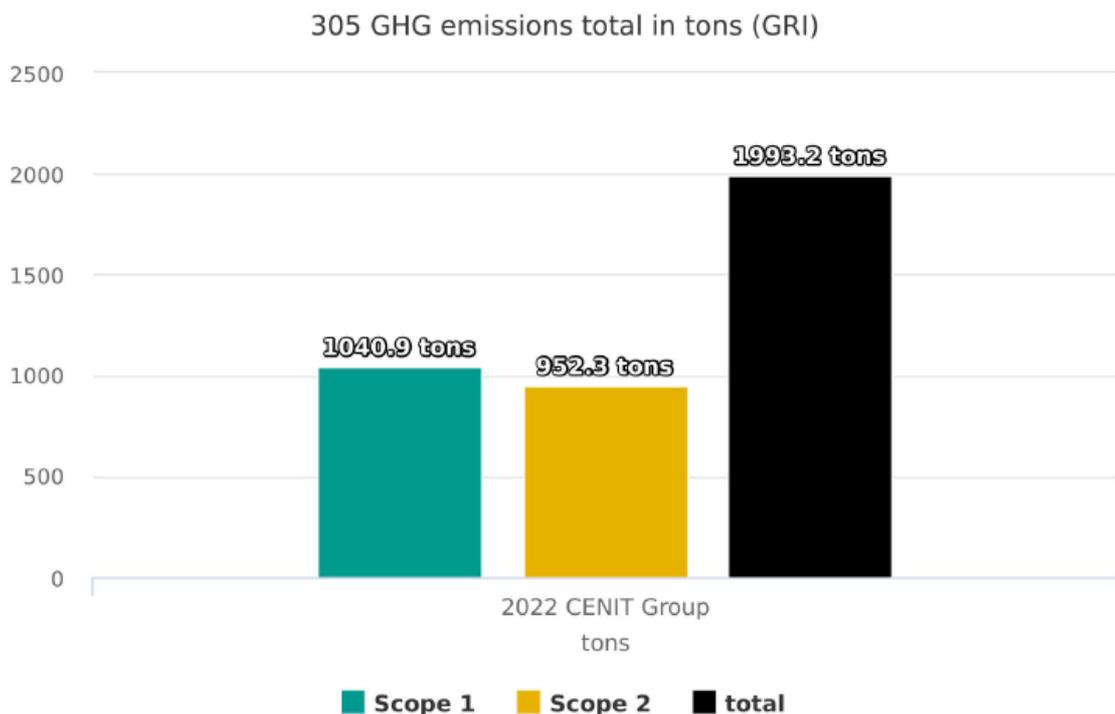
Our indirect (Scope 2) GHG emissions are composed of our purchased electricity volume. The Market Based Approach based on the European Residual Mixes 2018 v1.2 (published July 2019) - Table 2, Direct GWP (gCO₂/kWh) is used to calculate the CO₂e value. For the calculation of the CO₂e value of our site in North America, as well as for the calculation of the CO₂e value arising from district heating, the EPA's Emission Factors for Greenhouse Gas Inventories (published March 9, 2018) are used.

For the reporting year 2022, CENIT Group reports indirect energy related (Scope2) GHG emissions of 952.3 tons CO₂e.



Our total GHG emissions are as follows:

Scope	Activity	2022
Scope 1	Stationary combustion	148,1
	Mobile combustion	892,8
Scope 1 total		1040,9
Scope 2	Purchased electricity (market based)	923,7
Scope 2	Heat and steam	28,6
Scope 2 total		952,3
Total GHG emissions (Scope 1 + 2)		1993,2



GRI 305-4: GHG emissions intensity

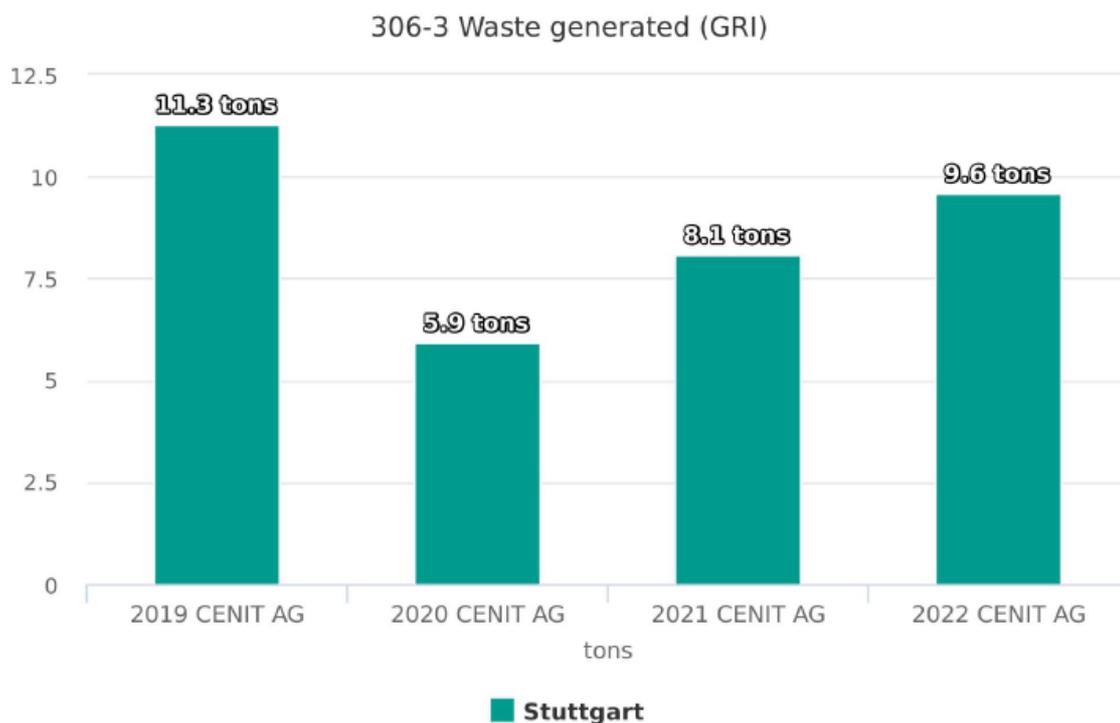
We calculate our GHG intensity based on our calculated total GHG emissions in metric tons of CO₂e. As our organization-specific parameter for calculating the quotient, we report both a GHG intensity per million euros of revenue generated and per employee for the 2022 reporting period.

	Unit	2022
Total (Scope 1+2) GHG emissions	CO ₂ e (t)	1993,2
GHG emissions per million Euros of revenue	CO ₂ e (t) /million EUR	12,3
GHG emissions per employee	CO ₂ e (t) /employees	2,3

5-4. GRI 306: Waste

Scope: CENIT AG (Stuttgart office)

Responsible waste disposal is also part of environmentally conscious behavior at CENIT. We separate waste into paper, glass, plastic and residual waste in all offices and take care to produce as little waste as possible. For example, we no longer order the milk for operating our coffee machine in the CENIT lounge in 1-liter, but rather in 5-liter packaging units, to reduce the amount of waste generated.



5-5. GRI 308: Supplier Environmental Assessment & GRI 414 Supplier Social Assessment

Environmental and social (ESG) supplier assessment management is of crucial importance to CENIT AG, as it helps the company to identify and minimize potential environmental and social risks in connection with its cooperation with suppliers and partners. CENIT AG is currently working on implementing such a system to ensure that all suppliers and partners meet and maintain the company's high sustainability standards.

An effective ESG Supplier Assessment Management helps CENIT AG to ensure that all suppliers and partners apply environmentally friendly and sustainable practices and guarantee working conditions and social responsibility in the supply chain. By implementing such a system, CENIT AG can ensure that all suppliers and partners meet the same high standards, thus guaranteeing the quality and integrity of its products and services.

In addition, ESG Supplier Assessment Management can help CENIT AG to identify and minimize potential environmental and social risks at an early stage. By screening suppliers and partners for ESG risks and introducing risk mitigation measures, the company can avoid potential environmental and social risks.

CENIT AG relies on the implementation of ESG Supplier Assessment Management to underline its commitment to promoting sustainability and social responsibility. By reviewing and monitoring compliance with ESG standards and regulations, CENIT AG will ensure that all its suppliers and partners meet the same high standards, thus strengthening the trust of customers, business partners and the public in the company.

CENIT AG aims to have implemented such an assessment by 2025.

6. GRI 400: Social

6-1. GRI 401: Employment

Disclaimer

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CENIT AG has several subsidiaries, including Keonys, ISR, Coristo and CenProCS. Each of these subsidiaries has developed its own solutions, of which some may be similar, and some of which have been adapted to the regulations of other countries. It is important to note that subsequent information in this report refers only to CENIT AG and not to its subsidiaries.

If you would like to learn more about the solutions offered by our subsidiaries, we would be pleased to refer you to the corresponding statements of our subsidiaries. There you will find detailed information on the offers and services of the individual companies.

Best place to work

Scope: CENIT AG

The satisfaction of our employees is a major concern for us. Therefore, in addition to good working conditions, fair and performance-related remuneration, numerous social benefits and training opportunities, we offer a wide range of programs and benefits for employee retention, which help to increase employee satisfaction and strengthen identification with the company. Once again, CENIT also received the award as "MINT minded company 2023" from MINT students and graduates.

At CENIT, we foster a culture of trust-based working hours. This means that employees can decide on the location and duration of their working hours, as long as they do so responsibly. In doing so, the requirements of the task, organization, customer wishes as well as the concerns of the individual must be considered. We therefore do not consider an amount of time as a measure for the activity, but the results.

A good work-life balance and the compatibility of career and family is a top priority at CENIT. We support our employees in this with various programs. Apart from the flexible flextime model, we offer our employees the opportunity to work part-time or flexibly in a home office. In addition to the regular annual leave, we grant our employees special leave on special occasions as well as, upon agreement, longer time off from work in the form of sabbaticals.

Flexible parental leave models make it easier for both our female and male employees to return to work smoothly and in a family-friendly manner.

Various regular events, such as the summer party that is celebrated with all colleagues worldwide on certain anniversaries, but also regular quarterly information events or department-wide Christmas parties give our employees the opportunity to exchange ideas in a relaxed atmosphere away from the daily work routine and are, among other things, a way of thanking employees for their commitment and dedication to CENIT.

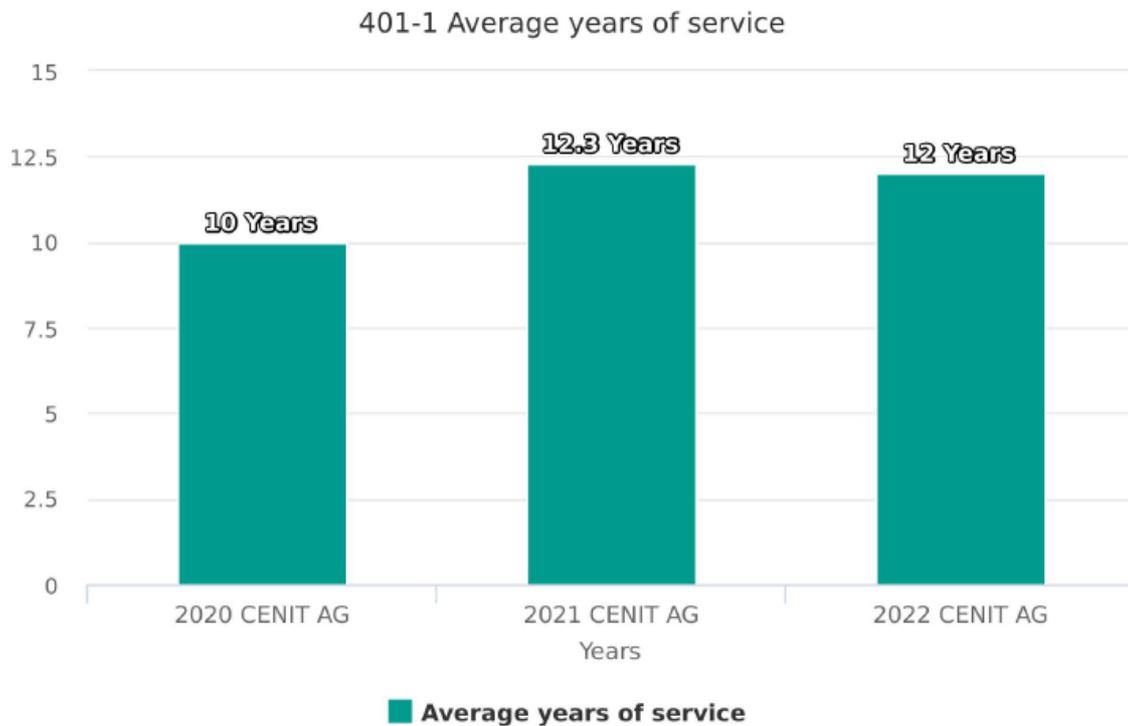
Our employee survey "YOUR FEEDBACK" takes place at regular intervals in order to identify potential for improvement and points of contact for CENIT as a Group, but also in the individual teams, at an early stage and thus increase employee satisfaction. The last survey, as the fifth of

its kind, took place in the reporting year 2022 and achieved a lively workforce participation of 80%. In addition, the "Pulse@CENIT" employee survey is conducted on a regular basis. As the name suggests, this is intended to check the "pulse" of CENIT in random, compact surveys that take place twice a year. We hope that this will provide us with an up-to-date picture of the general mood at CENIT, so that we can use it to derive measures that we want to actively work on.

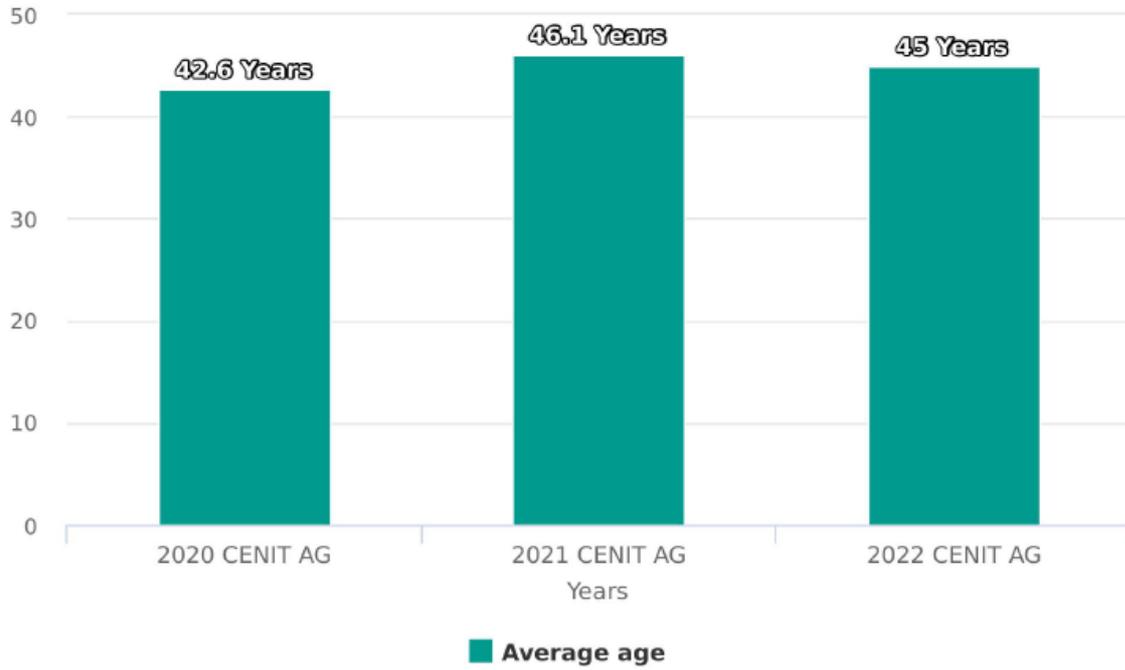
GRI 401-1: New hires and employee turnover

Scope: CENIT Group

As of December 31, 2022, CENIT AG had 861 employees worldwide. Most of which have a qualified university degree. The fluctuation in Germany was around 10% (previous year: 10.3%). The company continues to record a very low level of sick leave. The average length of service in the reporting period was 12.0 years (previous year: 12.3 years) with an average age of 45.0 years (previous year: 46.1 years).

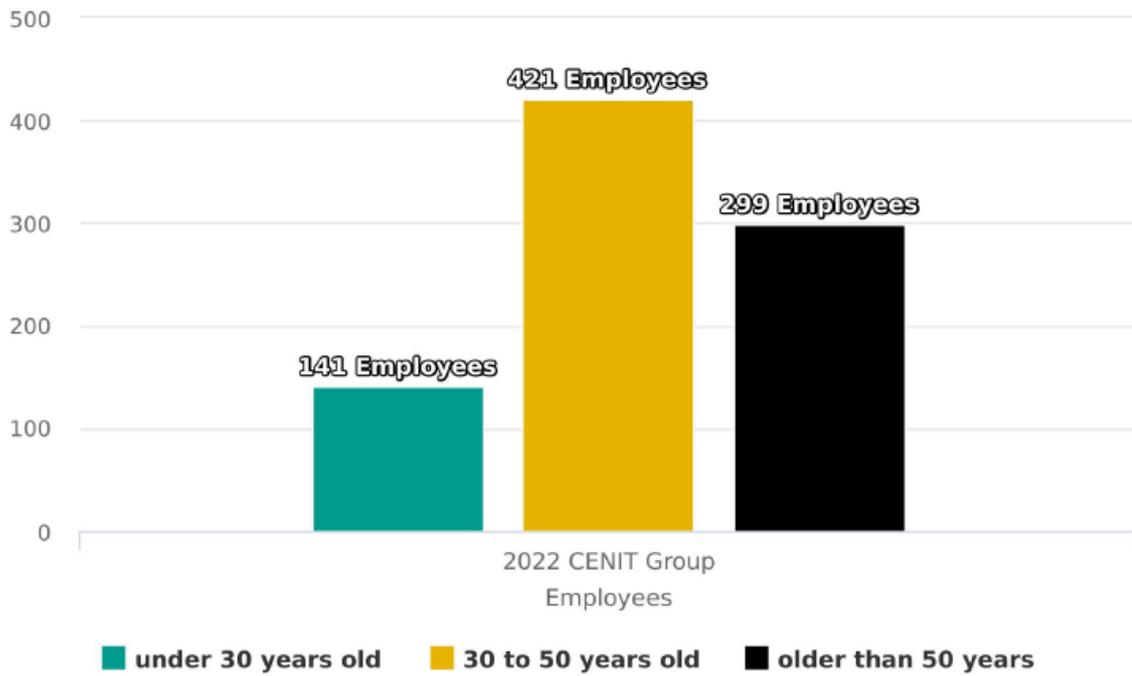


401-1 Average employee age

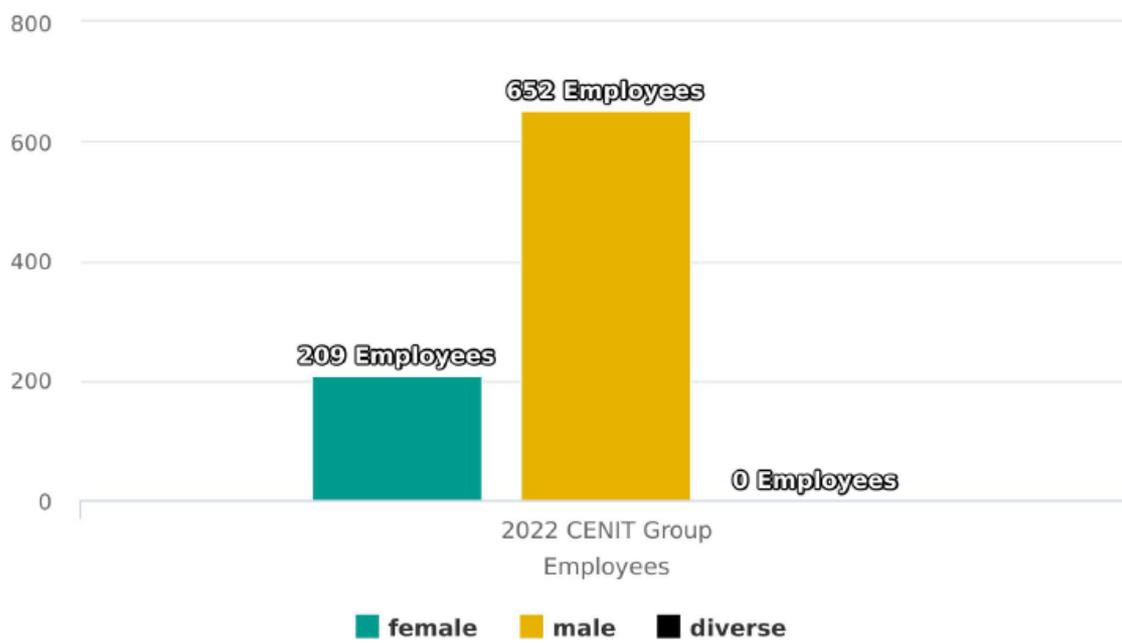


	2022
Total number of employees during the reporting period	861
thereof younger than 30 years	141
thereof between 30 and 50 years old	421
thereof older than 50 years	299
thereof male	652
thereof female	209
thereof diverse or prefer not to say	0

401-1a New employee hires and employee turnover (GRI) Employees by age



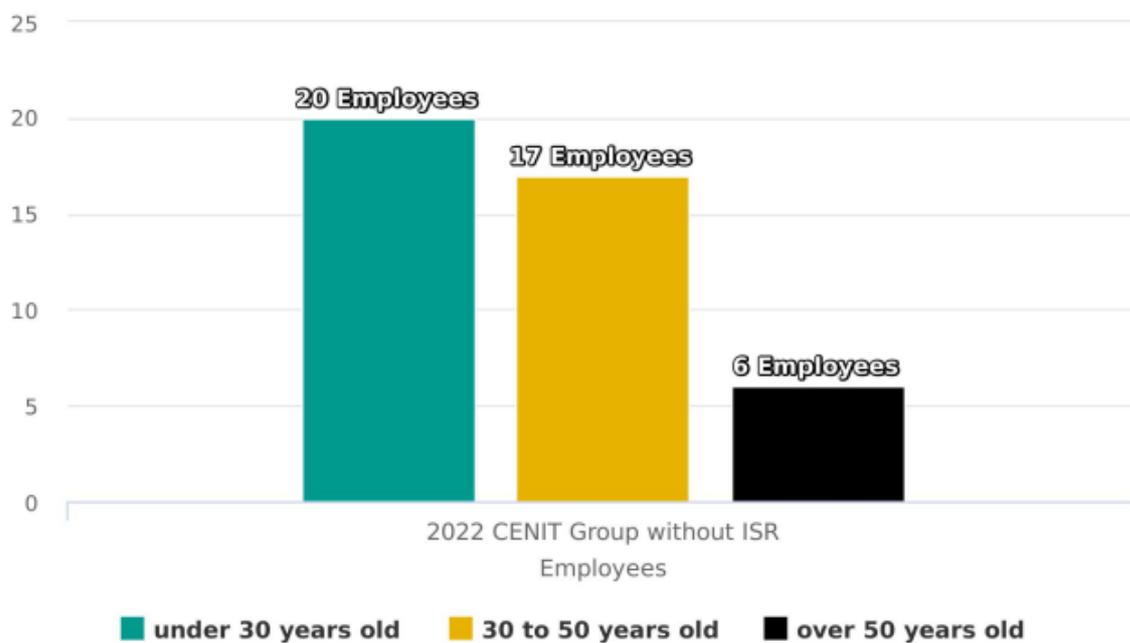
401-1a New employee hires and employee turnover (GRI) Employees by gender



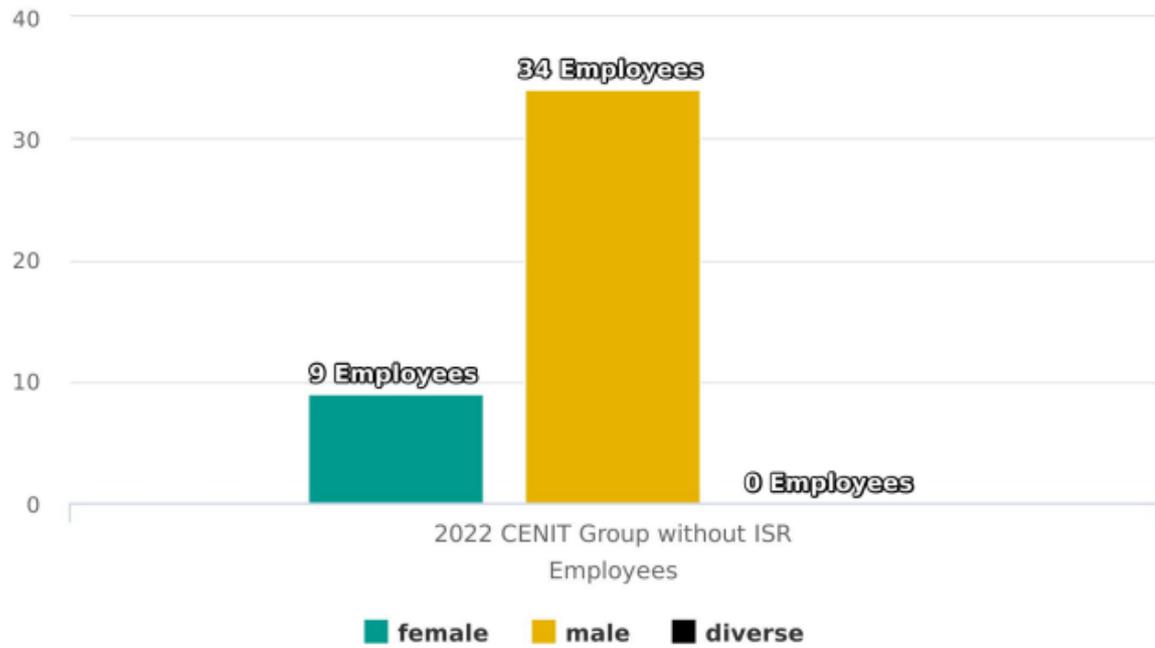
Scope: CENIT Group without ISR

	2022
number of new employees	43
thereof younger than 30 years	20
thereof between 30 and 50 years old	17
thereof older than 50 years	6
thereof male	34
thereof female	9
thereof diverse or prefer not to say	0

401-1a New employee hires and employee turnover (GRI) New employees by age

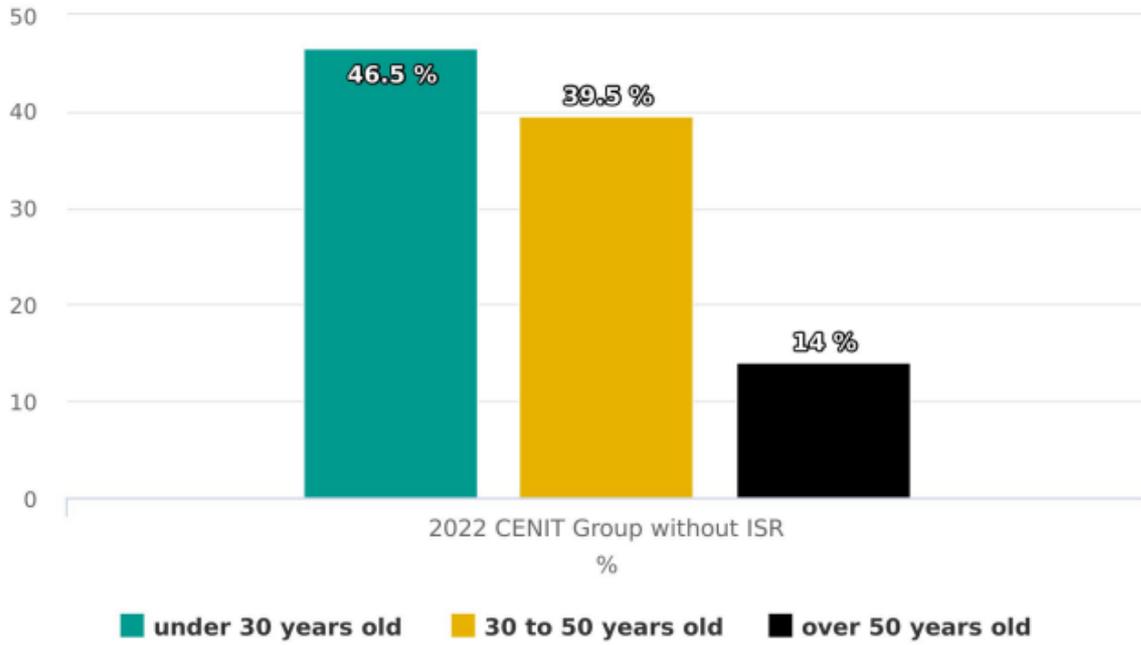


401-1a New employee hires and employee turnover (GRI) New Employees by gender

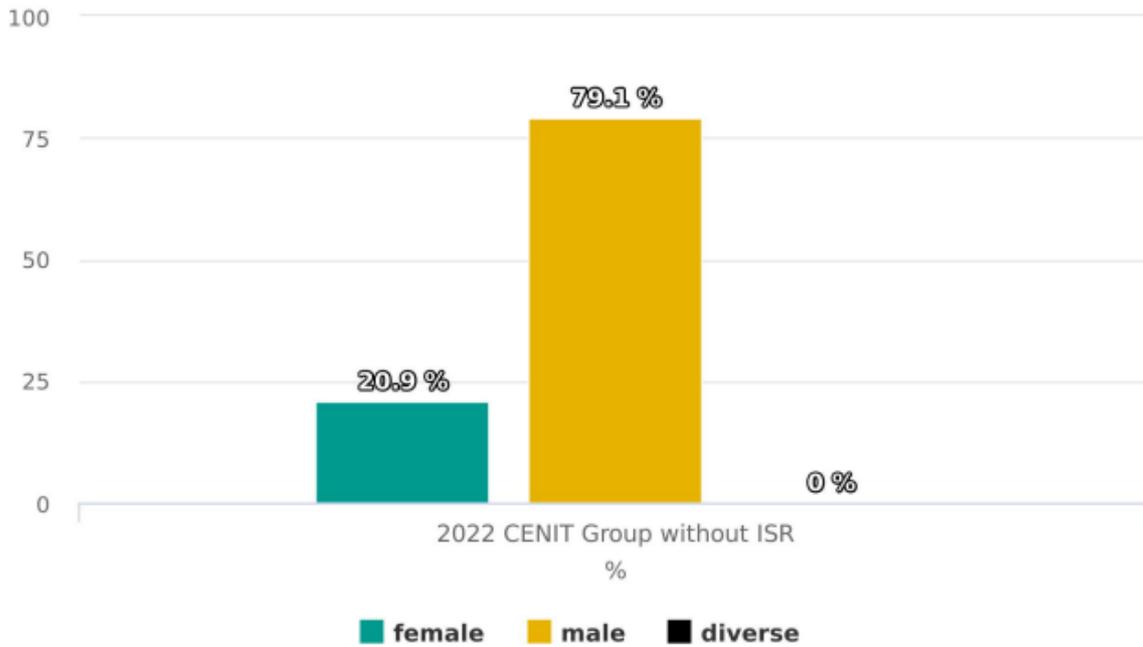


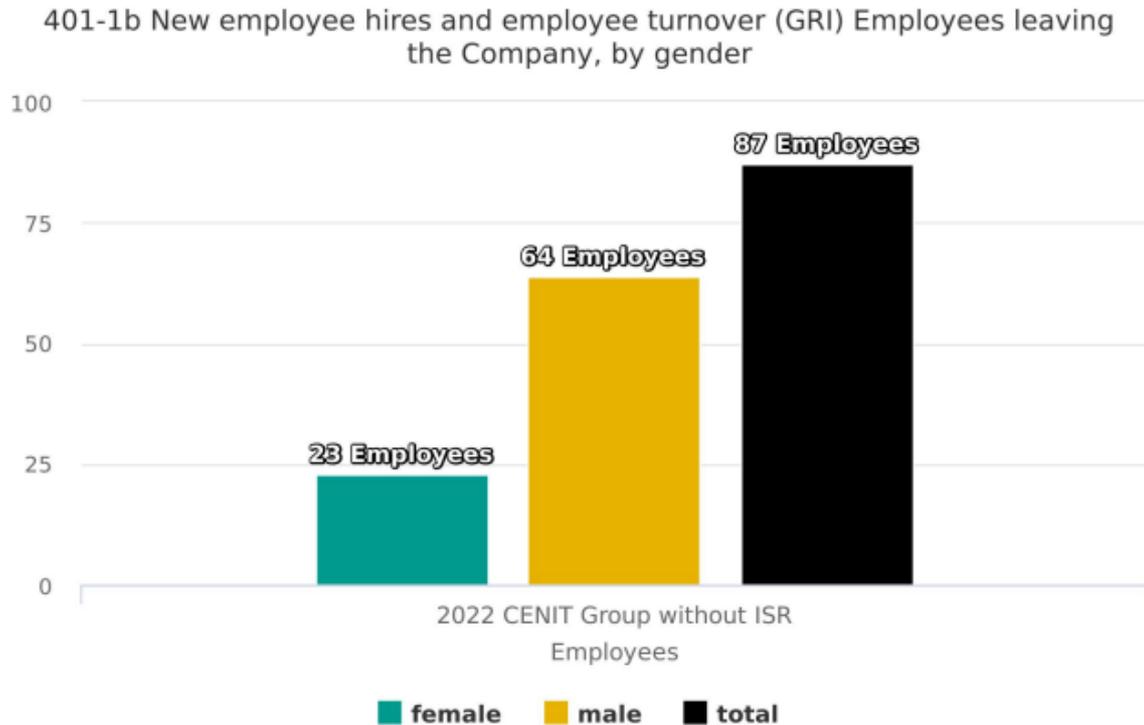
	2022
percentage of new employees among the workforce	5,0%
thereof younger than 30 years	46,5%
thereof between 30 and 50 years old	39,5%
thereof older than 50 years	14,0%
thereof male	79,1%
thereof female	20,9%
thereof diverse or prefer not to say	0%

401-1a New employee hires and employee turnover (GRI) Rate of new hires as % by age



401-1a New employee hires and employee turnover (GRI) Rate of new hires as % by gender





At 10.0%, employee turnover is slightly below the previous year's figure of 10.3%.

Scope: CENIT AG

Information on the services offered by our subsidiary ISR can be found here:

<https://isr.de/unternehmen/arbeiten-bei-isr/>

"Our responsibility towards our employees is very important to us as an employer. That is why we have made sustained investments in our social benefits in recent years and introduced a wide range of benefits adapted to the different phases and situations in the lives of our employees. Whether the issue is family, age, or health - in the course of life, everyone has different needs and challenges. With our diverse range of benefits, we want to create a framework for this, set impulses and provide the best possible support. In the future, we will continue to live up to our role as an employer and consciously invest in the well-being of our employees and social issues. It is important to us that our employees not only feel comfortable and motivated at CENIT, but that we provide optimal support in achieving a work-life balance." – Tobias Dittrich, HR director

The basic requirement for a carefree life? - Extensively secured

Unfortunately, all these things can occur: occupational incapacity, accidents, long-term illness, poverty in old age, death - events that people don't like to think about in everyday life. But when they do occur, they can be drastic - for employees and their families. We offer a range of coverage options against such risks. Some of them are free of charge and others offer financial benefits through state or company subsidies.

Term life insurance:

Providing for your loved ones: With term life insurance, you can provide financial protection for beneficiaries in the event of your death. This makes sense, for example, if the employee is the main breadwinner in the household. Term life insurance taken out via CENIT offers permanent employees a number of advantages, such as the elimination of health questions, benefit exclusions and risk surcharges, while allowing for the payment of premiums via tax-privileged deferred compensation incl. employer subsidy.

Occupational disability insurance:

Occupational incapacity? Unfortunately, this fate strikes more people than you think. Therefore, we recommend covering the risk in any case. When taking out occupational disability insurance via CENIT, you can benefit from a simplified access route without a detailed health check. This insurance can also be financed via tax-privileged deferred compensation and is subsidized by CENIT.

Accident insurance:

Just in case: All permanent employees are automatically insured by CENIT against accidents that occur during working hours or on the direct route between home and the workplace. For all those who travel a lot for CENIT: Business trips are also covered by the insurance. There are no insurance expenses for the employee.

Company pension plan:

Planning for the future: Firstly, CENIT offers two benefits to provide additional security for old age. The first is a company pension plan in the form of tax-privileged deferred compensation at attractive conditions and an employer's subsidy in excess of the statutory amount. The amount of the deferred compensation is determined by the employee. Secondly, a voluntary employer-financed pension plan can be taken out (in addition). In this case, CENIT pays a fixed amount into a pension insurance fund each month. The contribution is tax- and social security-free during the term.

Long-term illness:

Get well soon: Anyone who is ill for longer than the 42 calendar days covered by law must accept losses in continued pay. Since it is important to us at CENIT that our employees can concentrate fully on their recovery in such cases, we provide financial support in the event of long-term illness. The subsidy amounts to 15 euros from the 43rd day of illness, with a maximum duration of 180 calendar days.

Assistance in case of death:**Financial assistance:**

In the sad event of the death of an employee, CENIT provides financial support to the surviving dependents. On the one hand, they receive immediate assistance of 2,500 euros. On the other hand, the salary of the deceased is paid to the relatives for three months after the death.

Children's sick days and care for relatives:

Support in all cases:

Not only in the case of an employee's illness, but also if their child should become ill, we would like to support them as an employer and fulfill our social responsibility. Therefore, CENIT continues to pay the full salary per calendar year and child (up to 12 years of age) for 10 children's sick days. If a family member suddenly requires care, this hits the relatives particularly hard. In addition to their job, a lot of planning and organization must be done at short notice for the person in need of care, so it is often difficult to reconcile family, career and care situation. In order to relieve our employees not only of the burden of organizing care, but also financially, CENIT steps in in these cases and continues to pay full wages for up to ten days per case if certain conditions are met.

On the road with CENIT? – being mobile in an environmentally friendly manner:

Stress due to traffic jams? We can help to avoid that: Because at CENIT, there are two alternatives that will help you commute in a relaxed manner. For example, a high-quality bicycle with or without electric drive can be used inexpensively via a company lease. If public transportation is preferred, we support you with the favorable conditions of our CENIT company ticket program. Both options are more relaxing than traffic jams.

Company bike leasing:

Fast and fit: Become a pioneer of e-mobility with our company bike lease, work on your stamina, and get around super cheaply: We lease a bicycle with or without an additional electric drive, financed by tax-privileged deferred compensation. CENIT takes care of the insurance. Even more tempting: After the 36-month term, the bike can be purchased privately for just 18% of the purchase price.

CENIT Company Ticket:

Congestion-free and inexpensive:

The CENIT Group's central location in metropolitan areas, such as our headquarters in Stuttgart, makes getting to and from work by public transport a sensible alternative to commuting by car. As such traffic jams and environmentally harmful emissions would no longer be an issue. That is why we offer various travel grants within Germany that make this type of mobility even more attractive. In addition to the VVS-Firmenticket (Stuttgart) and the HVV-Profiticket (Hamburg) company tickets, these also include travel allowances for tickets from other transport associations.

Your work life at CENIT? – Self-determined and balanced

Work and life: Only satisfied employees are also motivated. That is why we at CENIT pay attention to a balanced relationship between work and free time. In addition to the possibility of mobile working, we offer various options for a flexible and self-determined organization of individual working hours, such as additional vacation days, time off or earlier retirement.

Flexible working hours:

Well adapted: An important appointment cannot be scheduled differently? At CENIT, it is possible to flexibly arrange working hours to suit the current life situation and to work from the home office on a mobile basis. Furthermore, working hours can be reduced for a certain period of time,

in accordance with a corresponding salary adjustment, in order to for example take care of a loved one or to simply take a break.

Additional vacation days:

Time off: Whether individual days for a long weekend or the long-awaited world trip. At CENIT, additional vacation days can be taken as unpaid leave. For this, certain conditions, such as compatibility with the specific project and work situation, must be met. At the end of a longer time off, employees can return to work under the contractually agreed conditions.

Time value accounts:

More flexible working lifetime:

Our time value account offers another way to individually structure working lifetime. Whether it's time for a trip around the world, renovation work, caring for a relative or family - many colleagues would like to take time out without having to worry about continued employment and income. The increasingly later statutory start of retirement also awakens in many people the desire for a flexible transition to retirement - but without having to forego financial security. This is possible with the CENIT time value account. An account in which employees can save money to use as paid time off at a later date.

Pme Family Service:

For all situations in life :

A successful work-life balance is very important to us. That's why we support our employees with the pme Family Service, which helps professionals balance their work and private lives. Whether it is the (emergency) care of children, the care of elderly relatives or relatives in need of care, a life crisis or conflicts - each of us has to deal with family or personal challenges in the course of his or her life. The pme Family Service provides information on all these topics at any time with comprehensive materials and offers individual advice. It arranges the necessary caregiver or facility. The individual advice and placing services provided by pme Family Service are a free service, in turn provided by CENIT, for our employees. Any further services used will have to be paid for by the employee themselves.

Employees recruit employees program:

As CENIT AG, we have implemented an employee-recruit-employee program to facilitate the recruitment of talent and to strengthen the loyalty of our employees to our company. Through the program, we encourage our employees to recommend potential candidates for open positions. If a referred candidate is successfully hired and works at the company for a certain period of time, the employee who referred them receives a reward.

Thanks Awards:

With the CENIT Thanks Award, employees have the opportunity to thank colleagues for achievements that go beyond normal day-to-day business. The CENIT Thanks Award is "more" than a normal thank you. Each employee can redeem the first three Thanks Awards in a year for a gift.

Anniversary dinner:

All employees who celebrate an anniversary and are in a non-terminated employment relationship receive an invitation to a dinner with the Board of Management.

6-2. GRI 402: Labor/Management relations

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Scope: CENIT AG

GRI 402-1: Minimum notice periods regarding operational changes

In the course of our transparency efforts, efficient and transparent communication internally and among each other is essential for us. We maintain an open corporate culture across all hierarchies and divisions through a large number of regular and irregular meetings. In addition to live meetings, we make information openly and easily accessible throughout the Group via our own internal corporate network, CENIT One. This includes various communication documents as well as recordings of the company-wide held live meetings. The following is an example of some of our communication channels to our employees:

Townhall-Meetings:

In regular Townhall Meetings, the management or the board of CENIT informs about current events at CENIT and, in particular, about current news regarding corporate governance topics. The Townhall Meetings usually take place on two different dates at different times, once in English and once in German. Following both meetings, recordings are made available via the internal network CENIT One.

Quarterly meetings:

In line with the published quarterly report, all employees of the Group are invited to so-called quarterly meetings on a quarterly basis. Here, the management provides information on the information contained in the quarterly report. The quarterly meetings are also offered in German and English and on demand.

Kick-Off Meetings:

At the beginning of each year, the management informs about annual targets and gives an outlook on the upcoming business year.

Management-Board-News:

As CENIT AG, we greatly value open and transparent internal communication with our employees. For this reason, we regularly use Management Board News as a medium to communicate

important information about business development, new projects, strategy changes or personnel changes. The Management Board News is an important part of our internal communication strategy. We are convinced that transparent communication, employee engagement and employee retention are key factors for long-term success.

HR-News:

The HR News page in the corporate network CENIT One is the primary platform for exchanging and spreading information on HR topics for CENIT Group's HR department. Company guidelines, HR updates, program offers, and other HR topics are communicated at regular intervals.

Coffee-Talks:

As part of the Coffee Talks, the management invites all employees to freely exchange ideas with each other across all departments and hierarchies. Therefore, the Coffee Talks deliberately do not have an agenda.

CENIT One:

In addition to the communication channels already listed, the company's own intranet serves as an individual communication solution for all employees. Much like a social network, content can be written and shared by any user (the employees) on the platform.



6-2. GRI 403: Occupational health and safety

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Health management & occupational safety

Scope: CENIT AG

GRI 403-5: Worker training on occupational health and safety

GRI 403-6: Promotion of worker health

The highest priority at CENIT is health and safety in the workplace. For this reason, health management is a top priority at the company and is continuously being expanded. Regular health days are held for employees, at which, among other things, various detailed health checks or office massages are offered, and all employees have the opportunity to, for example, register free of charge with the DKMS. In addition, in-house health training courses are held for employees.

Because the majority of employees had to work at home during the Corona pandemic, all health offerings now also take place digitally in parallel. Since 2022, the various offers can also take place in person again. Through our health blog we want to give employees impetus and ideas to become active, with regular articles on topics such as nutrition, exercise and health in general.

On the last Health Day, our employees were given an overview of the connection between stress and physical, as well as mental health. The employees had the opportunity to learn more about, for example, the individual stress index or individual stress factors and were given concrete tips and tools on how they could calm themselves back down upon entering states of stress. For this purpose, we offered various screenings, impulse lectures as well as personal consultations in cooperation with Techniker Krankenkasse, a health insurance company, as well as the pme Familienservice.

In addition, the following exemplary long-term measures were included in the offering in 2022:

active break: In 2022 an "active break" was held regularly in the Foyer in Stuttgart. Those who could not be there in person could also join in live via a link. The "active break" helps to dispel the afternoon slump and effectively restore concentration. It also prevents pain and promotes the ability to relax. Instructions for exercises can be found on our internal portal CENIT One.

Techniker Krankenkasse's app „TK-TimeOut - Stressfrei leben“ : The app TK-TimeOut enables you to take a short time out whenever needed. From mindfulness to breath relaxation to yoga - the app offers many practical and easy-to-perform exercises that can help to increase well-being, better manage stress, and clear the mind.

Online-Program „Achte auf Dich!“ der SBK: In 10 lessons on various topics, such as "work-life balance" or "positive thinking," the program helps participants strengthen their mental health and develop strategies for a conscious lifestyle.

Occupational safety also has a high priority at CENIT. In order to minimize risks for employees and prevent accidents, we pursue a preventive approach. At regular intervals, all employees are informed in online safety briefings about safe and health-conscious behavior at the workplace. These include, for example, general safety rules, ergonomics at the computer workstation or fire protection and first aid instructions. Once a year, each employee is required to answer a

questionnaire on safety rules and to confirm his or her participation in the safety briefing. At CENIT AG, all this is done paperless via online forms on the intranet.

GRI 403-9: Work-related injuries

Concerning all employees	2022
i. Number of fatalities due to work-related injuries	0
ii. Number of work-related injuries with serious consequences	1
iii. Number of documented work-related injuries	4
v. Number of employees	861

GRI 403-10: Work-related ill health

	2022
Average number of sick days per employee	5,7

6-3. GRI 404: Training and education

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Scope: CENIT AG

Information on training and further education at our subsidiaries of KEONYS SAS and ISR AG can be found at the following locations:

[KEONYS](#)

ISR ([only available in German](#))

Recruitment

Attracting highly qualified employees for CENIT AG in Germany and worldwide is a central point of our human resources work. As recruiting in the IT industry is becoming increasingly challenging due to the shortage of skilled workers, demographic change and, most recently, the Corona pandemic, we have expanded our recruiting capacities in 2022. Our "Employees Recruit Employees" program, as well as the direct approach of talents, is an important part of our recruiting in order to survive in the "War for Talents". Our hybrid application process enables us

to recruit new employees as well as trainees and dual education system students quickly and flexibly.

Mentoring program

The mentoring program was introduced to make it easier for new colleagues to start at CENIT and integrate into the team. Each new employee is assigned a so-called "mentor" by their manager, who provides advice and support during the first six months. This is usually an experienced employee who has been working for CENIT for some time. The mentor's tasks usually consist of advising the new employee on technical issues, informing them about existing processes and tools, but also about manners in the company, and helping them to build up their own network.

Apprenticeship; vocational training

Vocational training has been one of CENIT AG's strategic investment areas for years. The company sees this as part of its responsibility towards society and is actively involved in helping young people start their careers by providing them with qualified training. In the reporting year, CENIT AG trained a total of 28 (previous year: 32) young people in Germany at the end of the year. CENIT AG's training portfolio includes technical courses of study such as computer science, business informatics or industrial engineering or the apprenticeship as an IT specialist with a focus on system integration or application development. The goal of training at CENIT AG is to optimally prepare young people for their professional life and to take them on at CENIT AG after their training. The takeover rate of our trainees and students is very high at over 75% and is expected to increase even further in the coming years. In addition, the company continuously hires working students as well as interns.

GRI 404-3: Percentage of employees receiving regular performance and career development reviews

Scope: CENIT Group

Training and further education

In a constantly changing world, the training and development of our employees is particularly important to us. In order to not only keep pace, but also to be able to act with foresight, we have set up numerous programs over the years that are aimed at both career entrants, as well as experienced professionals and managers.

The personal target agreements, which takes place several times a year between supervisor and employee, serves to achieve professional personnel development between manager and employee through personal goals. The agreement at the beginning of the year creates concrete feedback opportunities for the employees. This increases transparency between manager and employee, both at the beginning of and during the year. The results of the discussion are clear goals and priorities, with a focus on individual goals based on current challenges in the job - deliberately without monetary incentives. The percentage of employees within the CENIT Group who participated in a personal goal discussion during the reporting period is 81%.

In our CENIT Campus, we offer our employees soft skill training. Depending on their needs, they can take part in further training on topics such as communication, time management, language skills and much more. Of course, our employees also have the opportunity to take part in individually tailored further training and qualification measures in the form of specialist training courses.

GRI 404-1: Average hours of training per year per employee

Staff development

Since 2014, CENIT has had a leadership development program tailored specifically to the needs of the company - Leaders@CENIT. The basis for this is CENIT's leadership mission statement, which was developed by the leadership team and is a central component of our strategy for the future. In the process, our management team, for example, received further training for their role as leaders through training courses on a wide variety of topics. With this program, CENIT has laid the foundation for sustainable leadership and talent development.

The successor to the Leaders@CENIT program was initiated in 2015 with the young talent development program Talente@CENIT. In addition to newly hired managers, employees with a high potential and talent for employee leadership and professional responsibility also participate in this program. Contents of this program include development modules on communication and motivation, networking & collegial counseling or team dynamics & conflict management.

In the reporting period 2022, the average number of hours spent on further training measures for employees of CENIT Group was 10.2 hours per year. Training courses as part of the CENIT Campus program and the Talente@CENIT program, as well as management training courses, were taken into account. We also consider the annual personal target agreements to be further training measures.

Additional professional and technical training for employees in the individual departments is not included in the calculation.



6-4. GRI 405: Diversity and equal opportunity

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Diversity

Scope: CENIT AG

Information on the topic of diversity at our subsidiary KEONYS is available here: [Diversity at KEONYS \(only available in French\)](#)

CENIT AG is a globally operating company with 29 subsidiaries in nine countries. It goes without saying that in all our branches we rely on employees who know and understand the local markets and customers. Diversity is lived at CENIT, and we place the highest value on respecting the individuality of each person, regardless of gender, age, religion, ethnic-cultural origin or sexual identity.

The proportion of managers as of December 31, 2022, was 13% (previous year: 11%). The proportion of women in the company was 21% (previous year: 22.4%). In total, there are currently 18 women in management positions at CENIT AG.

The Supervisory Board of CENIT AG includes Prof. Dr. Rer. Pol. Isabell M. Welpé as Deputy Chairwoman of the Supervisory Board. The proportion of women on the Supervisory Board is thus 33.3% (previous year: 33,3%).

We are also pleased to announce that Axelle Mazé has joined the Executive Board of CENIT AG as a female member in the role of CFO in 2022. With her expertise and many years of experience in the IT industry, she will significantly support the company in the development of innovative solutions and technologies.

Axelle Mazé is a successful manager and a role model for many women in the IT industry. She is a champion of diversity and advocates for an inclusive work culture where different perspectives and skills are valued. With her vision and commitment, she will help position CENIT AG as a pioneer in the industry and lead the company successfully into the future.

Axelle Mazé joining the Executive Board of CENIT AG is an important step towards more diversity and equal opportunities in the IT industry. We are proud that in Axelle Mazé we have gained a personality who not only fits us excellently a professional sense, but also as a person and who is in line with our corporate values.

Charta der Vielfalt

CENIT AG has decided to join the “Charta der Vielfalt”, the German diversity charter. With this undertaking, the company wants to set an example and actively promote an open and inclusive corporate culture. The Diversity Charter is an initiative that promotes the appreciation and recognition of diversity in companies. It is not just about accepting different genders, religions, or nationalities, but also about valuing different skills, experiences, and perspectives.

By joining the Diversity Charter, CENIT AG commits to taking concrete measures to create a discrimination-free working environment. This includes, for example, the promotion of diversity trainings, the establishment of contact persons for cases of discrimination as well as the implementation of measures to improve the compatibility of work and family.

CENIT AG's plan to join the Diversity Charter is another important step towards an open and inclusive corporate culture. Promoting diversity and combating discrimination are core values that are not only important for employee satisfaction and motivation, but also for the success of the company. After all, a diverse workforce can generate innovative ideas and contribute to a better understanding of customer needs.

Furthermore, by joining the Diversity Charter, CENIT AG sends a positive signal and shows that it is willing to take responsibility and actively promote an open and inclusive corporate culture. The full admittance of CENIT AG is scheduled to take place in 2023.

7. CENIT Cares



A positive and sustainable corporate culture also includes a company's social commitment, which is also part of successful corporate management.

With our CENIT Cares initiative, CENIT and its employees actively support people who are in need, whether due to natural disasters, life crises or disabilities or illnesses. With our program, we want to help these people, to support them in their further development, in order to regain courage and hope. Be it in the immediate neighborhood or in distant countries. All of the more than 100 actions were initiated by CENIT employees. All CENIT employees worldwide can submit projects for social commitment, which are supported either by free days for the committed employees or by an additional monetary donation.

The proposals are reviewed and approved by our CENIT Cares team in consultation with our Executive Board. This ensures that the actions submitted are in line with the CENIT Carta and the applicable guidelines.

Thus, projects in more than 18 countries all over the world, via Chile, the Sahel Zone or Armenia could be supported with about 135,000 Euros so far. Added to this is the great and heartfelt commitment of the CENIT employees, who are personally involved in these projects.

In the meantime, CENIT AG not only talks about the commitment of these individuals on its homepage, but also in the social media. In this way, CENIT would like to thank the committed employees and motivate other employees to also get involved socially.

You can learn more about the commitment of our subsidiary ISR here: [ISR our commitment \(available in German\)](#)

8. EU Taxonomy

In the wake of the growing threat of climate change, the European Commission launched a Sustainable Finance Action Plan in 2018 to establish a framework for sustainable investment within the European Union. This plan is an important step towards a climate-friendly economy, as it allows investors to invest in projects that protect the environment and promote environmental sustainability.

In June 2020, the European Parliament adopted Regulation (EU) 2020/852, also known as the EU Taxonomy (Regulation). This regulation establishes a classification framework for economic activities that contribute positively to six environmental objectives:

- climate change mitigation
- climate change adaptation
- the sustainable use and protection of water and marine resources
- the transition to a circular economy
- pollution prevention and control
- the protection and restoration of biodiversity and ecosystems.

This makes it mandatory for companies like CENIT that are registered in the EU and exceed certain thresholds to integrate these goals into their business strategies and align their activities accordingly.

As CENIT Group, we welcome this development and see it as an opportunity to assume our responsibility for the environment and society. CENIT supports the EU taxonomy and is committed to continuing to make our business activities more sustainable in order to make a positive contribution to environmental goals. We will continue to work to promote the transition to a circular economy and play a leading role in the development and implementation of sustainable technologies and solutions.

At the current time, only the first two objectives of the EU taxonomy have been fleshed out and companies are required to disclose the required information related to the **climate change mitigation** and **climate change adaptation** objectives.

The Climate Delegated Act defines the economic sectors that fall within the scope of the EU Taxonomy and, in particular, the technical assessment criteria to determine the significant contribution of an activity to one of the environmental objectives mentioned above and a compliance with the "DNSH" (Do No Significant Harm) criteria and the "Minimum Safeguards". The Delegated Act of July 6, 2021, which clarifies Article 8 of the original regulation, specifies the content, calculation method of the relevant indicators and expected disclosures.

Furthermore, additional texts were published to provide clarifications on these delegated acts in 2022. Most recently, further clarifications were provided by the European Commission with the two FAQ documents on December 19, 2022. These include clarifications on the timing of application, the methods for calculating the various indicators, and the application of certain technical screening criteria, including the requirement to specify certification by an independent third-party auditor.

Under the EU taxonomy, companies are required to disclose the taxonomy-eligible portion on the one hand, and the taxonomy-compliant portion of company sales, operating expenses, and capital expenditures on the other.

In terms of the EU taxonomy, companies are to be regarded as a collection and sum of different economic activities. An economic activity is considered to be eligible for the taxonomy if the economic activity makes a significant contribution to at least one of the environmental objectives.

At the present time, CENIT identifies potentials to make a significant contribution with its products to the following environmental objectives in the following sub-items in the future:

climate change mitigation:

8.1 Data processing, hosting, and related activities

8.2 Data-based solutions to reduce greenhouse gas emissions.

climate change adaptation:

8.1 Data processing, hosting, and related activities

8.2 information technology services provision

9.1 Engineering firms that carry out activities related to climate change adaptation.

For the 2022 reporting period, the following environmental goal and sub-item were identified as applicable to CENIT:

climate change mitigation:

8.2 Data-based solutions to reduce greenhouse gas emissions.

In this context, CENIT is confident that further contributions to the environmental objectives can be identified in the future.

An economic activity is also considered taxonomy compliant if it:

- Meets the Technical Screening Criteria (TSC) of the EU taxonomy.
- Do No Significant Harm ("DNSH") to any of the environmental objectives.
- Meets a minimum set of security standards, for example the UN Guiding Principles on Business and Human Rights.

In order to determine the share of economic activities eligible for taxonomy, CENIT divides its economic activities into the business units Enterprise Information Management (EIM) and Product Lifecycle Management (PLM). The Product Lifecycle Management area also includes the Digital Factory Systems (DFS) sub-area.

In the EIM area, CENIT divides its business activities for the EU taxonomy into the categories Document Management and Analytics. For the area of Document Management, the following contributions to the goal of climate change mitigation could be identified:

A document management system (DMS) can contribute to climate protection by reducing the amount of paper and other physical resources needed to manage documents. By capturing, storing, and managing documents digitally, our customers can reduce paper consumption and the need for physical storage media such as binders, cabinets, and archive shelves.

In addition, a DMS can facilitate collaboration and document sharing between and within our customers or between companies and customers or business partners, which in turn can reduce the need for physical shipping or transportation services. Automating business processes associated with document management can also save time and energy.

Another important factor is the reduction of emissions by saving energy and resources needed for the production, transport, and disposal of paper and other physical storage media. By using DMS, our products and services can thus help reduce our customers' environmental footprint and make a positive contribution to climate protection.

On this basis, we identify our economic activities in the area of EIM DMS as taxonomy eligible. For the Analytics area, further assessment steps are necessary to identify potential contributions to the goals of the EU taxonomy. Consequently, the activities in question are not identified as taxonomy-eligible at the current time. However, CENIT assumes that changes may be made in subsequent periods.

In the area of product lifecycle management, it was possible to identify three main product groups as eligible for taxonomy for the 2022 reporting year. The product groups can be classified into the following sub-areas:

- Products related to our strategic partner Dassault Systems
- Products of our Advanced Process Management product group
- Products of our Digital Factory Systems division

In its latest annual report, our largest strategic partner in PLM, Dassault Systèmes, identifies its CATIA, SIMULIA, SOLIDWORKS and DELMIA products as taxonomy eligible with respect to the climate protection goal "8.2 Data-based solutions to reduce greenhouse gas emissions." In this context, Dassault Systems cites the following sustainability drivers for its products:

- enabling new forms of energy – emissions compared to thermal energy sources;
- industrializing the construction sector to reduce errors and waste;
- tracking sustainability requirements by use of model-based system during the whole product lifecycle;
- light weighting products to reduce resource during use and transport;
- replacing physical prototypes with virtual twins;
- improving Product Performance by combining Modeling and Simulation;
- designing for manufacturing to reduce errors and waste;

- improving efficiency in the design process – Engineering department environmental footprint;
- accelerate the transition to the circular economy, keep materials and equipment in use;
- manufacturing process optimization, between design and industrialization enables to optimize product manufacturing: reduce resource consumption, scrap, etc.;
- optimize production (produce more with less), thanks to the monitoring of production activities in real time, to optimize manufacturing materials and the use of resources;
- reducing need for physical mockup thanks to factory virtual twins, enabling verification of the manufacturability of new products or the performance of layout changes;
- optimizing logistics flows and supply chain, using virtual twin can help create a logistics plan according to the goal of minimizing CO2;
- recovering of waste electric and electronic equipment (WEEE), thanks to digital continuity enabling a constant flow of information, which facilitates the uptake of recycled materials.

As a certified reseller, we implement Dassault Systèmes' products at our customers' sites and thus contribute as "enablers" to the improvements mentioned above. For this reason, we consider all business activities associated with relevant Dassault Systèmes products as taxonomy eligible.

Our services associated with Dassault Systèmes products, which are currently classified by Dassault Systèmes as not taxonomy-eligible, are treated accordingly as not taxonomy-eligible, but we agree with our partner's opinion that these products also have the potential to make significant contributions to the environmental goals of the EU taxonomy in the future.

For our products in the Advanced Process Management product group, we also already see a significant contribution to the environmental goal of climate change mitigation "8.2 Data-based solutions to reduce greenhouse gas emissions".

Implementing a change from a holistic perspective means looking at all aspects - not just the functional or design challenges. For example, not optimally timing the introduction of a change can significantly increase the cost of parallel inventory management or scrapping, or disposal of old inventory. Therefore, by using APM, decision-making processes can be made faster and more transparent, scrap is avoided / reduced to the minimum and thus supports the sustainability aspect.

We therefore consider the economic activities associated with our APM product group to be taxonomy eligible.

Furthermore, economic activities associated with our Digital Factory Systems (DFS) business unit could be identified as taxonomy-eligible for the reporting year 2022.

After reviewing the economic activities in this area, the following significant contributions to achieving the environmental goal of climate change mitigation "8.2 Data-based solutions to reduce greenhouse gas emissions" were identified:

- With our OLP (Offline Programming) FASTSUITE, we enable our customers to achieve significant energy savings, as production processes need to be interrupted less frequently
- Through better path planning of robot and/or machine paths, we achieve more efficient processing and thus energy savings

- With our new APO (Automatic Path Optimization) function, we also achieve emission reductions
- In the future, we plan to use the best individual process values with machine learning and artificial intelligence, and thus expect a further increase in efficiency and a related reduction in emissions.

In addition to the identified taxonomy eligible economic activities of CENIT, we are also constantly reviewing our remaining product portfolio for additional significant contributions to the environmental goals of the EU taxonomy. CENIT assumes that there may be significant changes to the disclosures in subsequent years.

With the FAQ documents on the EU taxonomy published by the EU on December 19, 2022, the requirements regarding the taxonomy alignment of economic activities were again significantly tightened from the perspective of the CENIT Group. Considering the short period of time between the publication of the documents and the publication of our Sustainability Report 2022, we are unable to make valid statements regarding the taxonomy alignment of our economic activities for this period.

CENIT is convinced that its products generate sustainable added value for its customers and thus for society. Therefore, we expect to be able to report on taxonomy aligned economic activities in the future.

Taxonomy eligible and aligned sales for the reporting year 2022

The taxonomy eligible sales of the CENIT Group are shown in the table below.

As already mentioned, no valid statements can be made about the taxonomy aligned sales due to the documents published on December 19, 2022, and in view of the insufficient lead time.

Economic activities (1)	Code(s) (2)	Absolute Turnover (3) Currency	Substantial contribution criteria							DNSH criteria ('Does Not Significantly Harm')							Taxonomy-aligned proportion of turnover, year 2022 (18) %	Taxonomy-aligned proportion of turnover, year 2021 (19) %	Category (enabling activity or) (20) E	Category ('transitional activity') (21) T
			Proportion of Turnover (4) %	Climate change mitigation (5) %	Climate change adaptation (6) %	Water and marine resources (7) %	Circular economy (8) %	Pollution (9) %	Biodiversity and ecosystems (10) %	Climate change mitigation (11) Y/N	Climate change adaptation (12) Y/N	Water and marine resources (13) Y/N	Circular economy (14) Y/N	Pollution (15) Y/N	Biodiversity and ecosystems (16) Y/N	Minimum safeguards (17) Y/N				
A. TURNOVER OF TAXONOMY ELIGIBLE ACTIVITIES																				
A.1 Turnover of Environmentally sustainable activities (Taxonomy-aligned)																				
Data-driven solutions for GHG emissions reductions	8.2	NA	NA	100%	0%					NA	Y		Y			Y	NA	NA	E	
Total (A.1)		NA	NA	100%	0%												NA			
A.2 Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																				
Data-driven solutions for GHG emissions reductions	8.2	109,98	68%																	
Total (A.2)		109,98	68%																	
Total eligible activities (A1+A2)		109,98	68%														NA	NA	E	
B. TURNOVER OF TAXONOMY-NON-ELIGIBLE-ACTIVITIES																				
Total (B)		52,17	32%																	
Total (A+B)		162,15	100%																	

*Figures in million €

Taxonomy eligible and aligned operating expenses (OpEx) for the 2022 reporting year

The term operating expenses is more restricted in the taxonomy than in traditional financial accounting. Accordingly, not all operating expenses can be recognized for EU taxonomy reporting purposes. Costs for e.g., raw materials, energy, administration or distribution are not included in the definition of "taxonomy OpEx".

Taxonomy eligible operating expenses are those operating expenses that can be allocated to taxonomy eligible economic activities and meet the definition of operating expenses according to the EU taxonomy. Accordingly, operating expenses include direct, non-capitalized costs relating to research and development, building refurbishment, short-term leasing, maintenance and repair, and all other direct expenses related to the day-to-day maintenance of property, plant and equipment assets by the Company or third parties to which activities considered necessary for ensuring the continuous and effective functioning of these assets are outsourced. This includes training and other workforce adjustment requirements. The total operating expenses for the EU Taxonomy are therefore not comparable with the operating expenses of CENIT Group from the Annual Report 2022, as these are clearly differently defined key figures.

The taxonomy eligible operating expenses of the CENIT Group are shown in the table below.

As already mentioned, no valid statements can be made about the taxonomy aligned operating expenses due to the documents published on December 19, 2022, in view of the insufficient lead time.

Economic activities (1)	Code(s) (2)	Absolute OpEx (3)	Proportion of OpEx (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water and marine resources (7)	Circular economy (8)	Pollution (9)	Biodiversity and ecosystems (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water and marine resources (13)	Circular economy (14)	Pollution (15)	Biodiversity and ecosystems (16)	Minimum safeguards (17)	Taxonomy-aligned proportion of OpEx, year 2022 (18)	Taxonomy-aligned proportion of OpEx, year 2021 (19)	Category (enabling activity or) (20)	Category ('transition activity') (21)
		Currency	%	%	%	%	%	%	%	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	%	E	T
A. OPEX OF TAXONOMY ELIGIBLE ACTIVITIES																				
A.1 OpEx of Environmentally sustainable activities (Taxonomy-aligned)																				
Data-driven solutions for GHG emissions reductions	8.2	NA	NA	100%	0%					NA	Y		Y			Y	NA	NA	E	
Total (A.1)		NA	NA	100%	0%												NA			
A.2 OpEx of Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																				
Data-driven solutions for GHG emissions reductions	8.2	12,00	14%																	
Total (A.2)		12,00	14%																	
Total eligible activities (A1+A2)		12,00	14%														NA	NA	E	
B. OPEX OF TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
Total (B)		73,51	86%																	
Total (A+B)		85,51	100%																	

*Figures in million €

Taxonomy eligible and aligned capital expenditures (CapEx) for the reporting year 2022

Capital expenditures within the meaning of the taxonomy are additions to tangible (IAS 16, IAS 40, IAS 41, IFRS 16) and intangible (IAS 38) assets excl. valuation changes such as revaluations, impairments, depreciation and amortization, and changes in fair value; and additions from business combinations (IFRS 3). Additions also include additions to rights of use accounted for in accordance with IFRS 16.

The taxonomy eligible capital expenditures of the CENIT Group are shown in the table below.

As already mentioned, no valid statements can be made about the taxonomy aligned operating expenses due to the documents published on December 19, 2022, in view of the insufficient lead time.

Economic activities (1)	Code(s) (2)	Absolute CapEx (3) Currency	Proportion of CapEx (4) %	Climate change mitigation (5) %	Climate change adaptation (6) %	Water and marine resources (7) %	Circular economy (8) %	Pollution (9) %	Biodiversity and ecosystems (10) %	Substantial contribution criteria					DNSH criteria (‘Does Not Significantly Harm’)					Minimum safeguards (17) Y/N	Taxonomy-aligned proportion of CapEx, year N (18) %	Taxonomy-aligned proportion of CapEx, year N-1 (19) %	Category (enabling activity or) (20) E	Category ‘(transitional activity)’ (21) T					
										Climate change mitigation (11) Y/N	Climate change adaptation (12) Y/N	Water and marine resources (13) Y/N	Circular economy (14) Y/N	Pollution (15) Y/N	Biodiversity and ecosystems (16) Y/N	Minimum safeguards (17) Y/N	Taxonomy-aligned proportion of CapEx, year N (18) %	Taxonomy-aligned proportion of CapEx, year N-1 (19) %	Category (enabling activity or) (20) E						Category ‘(transitional activity)’ (21) T				
A. CAPEX OF TAXONOMY ELIGIBLE ACTIVITIES																													
A.1 CapEx of Environmentally sustainable activities (Taxonomy-aligned)																													
Data-driven solutions for GHG emissions reductions	8.2	NA	NA	100%	0%					NA	Y		Y				Y	NA	NA	E									
Total (A.1)		NA	NA	100%	0%													NA											
A.2 CapEx of Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																													
Transport by motorbikes, passenger cars and light commercial vehicles	6.5	1,29	4%																										
Acquisition and ownership of buildings	7.7	3,42	10%																										
Data-driven solutions for GHG emissions reductions	8.2	0,36	1%																										
Total (A.2)		5,07	14%																										
Total eligible activities (A1+A2)		5,07	14%															NA	NA	E									
B. CAPEX OF TAXONOMY-NON-ELIGIBLE-ACTIVITIES																													
Total (B)		30,67	86%																										
Total (A+B)		35,74	100%																										

*Figures in million €

9. Customer Cases: “We empower sustainable digitalization”

9-1. Salomon

SALOMON: “Digital simulation is essential to conciliate the design of a high-performance running shoe with carbon footprint reduction”.

Guillaume Meyzenq, Senior Vice-Président SALOMON Running, Outdoor & Sportstyle

Salomon Footwear, specializing in cutting-edge equipment dedicated to outdoor sports, had a double challenge: consolidate the company’s global CSR (company social responsibility) in terms of eco-design & improve product performance thanks to digital simulation from Dassault Systèmes (Abaqus)

This technology enables the simulation of multiple behaviors of the shoe in 3D from the design phase. The environmental benefits are clearly identified as the performance of the shoe is thus optimized and today Salomon reduces the number of physical prototypes from 100 to 10. The objective is to reduce the carbon footprint by 30% in 2030.



[Video](#)

9-2. Flying Whales

FLYING WHALES: “We are managing a project based on innovation. To succeed, we needed one single collaborative system to simulate the behavior of the airship and the different systems to be able to validate the design before certification, manufacturing, assembling, operating, and maintaining.”

Nicolas Weisse, Overall Airship Design Leader

FLYING WHALES is developing an environmentally friendly airship to transport heavy loads up to 60 tonnes in over flight. The French company needed to implement an end-to-end technological platform to combine an extended collaboration and quality to meet the requirements of certifications and the integration of industrial partners.

This amazing challenge requires a lot of innovation from the engineering team. The 3DEXPERIENCE® platform on the cloud from Dassault Systèmes allows the manufacturing teams to work in perfect collaboration with the design teams. This technology is boosting global efficiency, optimizing each step of the product development and accelerating time to market. FLYING WHALES will build its first factory in 2024 in France. The pre-industrial assembly of the airship in the factory and the flows have been designed with the platform.



9-3. Samaya

SAMAYA: “The 3DEXPERIENCE® allows us to reach our R&D objectives more quickly. This is part of our strategy to relocate our manufacturing know-how in France, relying on our teams of course, and on the digital resources with the technical support of KEONYS.”

Ghislain Pipers, CEO

Samaya is a start-up that develops and manufactures high mountain technical tents. The company needed to accelerate the development of its products while relocating its production in France. Collaboration, optimization of the design with simulation around a single platform were the driving pillars of this innovation.

Working on a collaborative platform with the 3DEXPERIENCE® on the cloud from Dassault Systèmes allows Samaya to manage the entire product development process in a single repository with agility. The reduction of development times, by developing the final product sooner, has a positive impact on environment. The company is now evolving its business model with its already used “second life” products.



[Video](#)

10. Imprint

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11. GRI Index

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agreements

agreements

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GRI 206: Anti-Competitive Behavior

206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	GRI 205: Anti-corruption & GRI 206: Anti-competitive Behavior	p. 36	In the reporting period 2022, there were no legal proceedings due to anti-competitive behavior or the formation of cartels and monopolies
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GRI 404: Training and Education

404-1 Average hours of training per year per employee	GRI 404: Training and Education	p. 64-65
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404-2 Programs for upgrading employee skills and transition assistance programs	GRI 404: Training and Education	p. 64-65
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404-3 Percentage of employees receiving regular performance and career development reviews	GRI 404: Training and Education	p. 64-65
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GRI 405: Diversity and Inclusion

405-1 Diversity of governance bodies and employees	GRI 405: Diversity and Equal Opportunity	p. 66-67
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GRI 406: Non-discrimination

406-1 Incidents of discrimination and corrective actions taken	There are no known cases of discrimination within the CENIT organization for the reporting period 2022.
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GRI 414: Supplier Social Assessment

414-2 Negative social impacts in the supply chain and actions taken	GRI 308: Supplier Environmental Assessment & GRI 414: Supplier Social Assessment	p. 50
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GRI 415: Public Policy

415-1 Political contributions	As a company, CENIT does not make any donations to political parties, party-affiliated organizations, politicians or candidates for political office. In the period under review, there were therefore no party donations.
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GRI 418: Customer Privacy

418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	In the 2022 reporting period, there were no substantiated complaints regarding breaches of customer
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data protection and loss of customer data.

GRI 419: Socioeconomic Compliance

419-1 Non-compliance with laws and regulations in the social and economic area

There were no violations of laws and regulations in the social and economic sphere in the 2022 reporting period.



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