



CompuGroup  
Medical

# CompuGroup Medical

## Separate non-financial group report 2024

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WE ADD A NEW DIMENSION TO HEALTHCARE

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# ABOUT THIS REPORT

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Proactively shaping the future of the healthcare industry together with our global customer base and protecting people's health is embedded in our corporate DNA. Our activities in the healthcare sector focus in particular on inter-connecting healthcare data. However, we also see ourselves as an integral part of society and therefore assume responsibilities that transcend the realm of healthcare. In challenging times, we are aware of our responsibilities and assume them in an all-encompassing and sustainable manner, always remaining true to our values, in particular: We care and give back!

Our interpretation of Corporate Responsibility (CR) involves recognizing and being accountable for the consequences that our economic activities have on society. This includes each and every course of action taken by the CompuGroup Medical SE & Co. KGaA group (CGM) being designed to maximize the positive effects on society and stakeholders and to mitigate any negative effects.

In doing so, we address all our stakeholders such as customers, employees, business partners, shareholders and capital market participants, political decision-makers, science and academia, media representatives and, ultimately, anyone who is interested in us.

We endeavor to write our reports in a gender-neutral way. However, we would like to point out that to aid readability, we have used the generic masculine or gender-neutral wording instead of the simultaneous use of feminine and masculine forms. All references to persons apply equally to all genders. Figures in the following sections are presented in either millions (mEUR) or thousands of euro (kEUR).

# INTRODUCTION

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This report constitutes the separate non-financial group report of CompuGroup Medical SE & Co. KGaA (hereinafter also referred to as the sustainability report) in accordance with sections 315b and 315c in conjunction with sections 289c to 289e German Commercial Code (HGB) and also includes disclosures pursuant to the EU Taxonomy Regulation 2020/852.

The sustainability report discloses the CompuGroup Medical SE & Co. KGaA group's (hereinafter CGM) required non-financial information for 2024.

The sustainability report for the 2024 financial year was reviewed by CompuGroup Medical SE & Co. KGaA's Supervisory Board and, on behalf of the Supervisory Board, audited for the purpose of obtaining limited assurance by KPMG AG Wirtschaftsprüfungsgesellschaft with regard to the legally required disclosures pursuant to sections 315b and 315c in conjunction with sections 289c to 289e German Commercial Code (HGB). The review was conducted in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised): "Assurance Engagements other than Audits or Reviews of Historical Financial Information", published by the International Auditing and Assurance Standards Board (IAASB).

The sustainability report comprises a description of policies and due diligence processes as well as their findings as per the five non-financial reportable matters pursuant to section 315c in conjunction with 289c HGB: environmental matters, employee-related matters, social matters, respect for human rights and combatting corruption and bribery. The following table provides an overview of the ESRS matters of the sustainability report addressed by this content.

Matters as per section 289c (2) German Commercial Code (HGB)	Sustainability matter as per ESRS
Environmental matters	ESRS E1
Employee-related matters	ESRS S1, ESRS S2
Social matters	ESRS S4
Human rights	ESRS S1, ESRS S2, ESRS S4
Combatting corruption and bribery	ESRS G1

The sustainability report of CompuGroup Medical SE & Co. KGaA for the 2024 financial year is prepared partially in accordance with the European Sustainability Reporting Standards (ESRS).

Our separate non-financial group report fully complies with ESRS with the only exception that, contrary to ESRS 1 paragraph 112, the report is not included in the combined management report.

## Basis for preparation

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### General basis for preparation of the sustainability statement

#### **BP-1 – General basis for preparation of the sustainability statement**

This sustainability report for the 2024 financial year was prepared on a consolidated basis.

CompuGroup Medical SE & Co. KGaA confirms that the consolidation group for this sustainability report is the same as for the consolidated financial statements. None of the company's subsidiaries domiciled in the European Union is a public-interest entity. Therefore, no subsidiary of CompuGroup Medical SE & Co. KGaA is exempt from preparing individual or consolidated sustainability reporting in accordance with article 19a (9) or 29a (8) of Directive 2013/34/EU for 2024 reporting.

This sustainability report covers not only CGM's own activities but also those in the upstream and downstream value chain. The materiality assessment of the impacts, risks and opportunities was carried out for the full upstream and downstream value chain. Policies, actions and targets in relation to material impacts, risks and opportunities cover the full value chain. The following BP-2 section discloses whether estimation methods are applied to metrics if data regarding the upstream or downstream value chain is incomplete. In addition, the phase-in option pursuant to ESRS 1 section 10.2 paragraphs 132 and 133 has been applied. In preparing reporting under ESRS for the first-time, CGM faced the challenge of collecting comprehensive data on the upstream and downstream value chain, and not all required information was available – due, among other factors, to the complexity of the value chain and varying data availability among business partners. In order to address these challenges, CGM made adjustments during the reporting year to how the sustainability reporting is organized in order to improve information exchange and provide sustainability-related information more effectively. Further information on the upstream and downstream value chain can be found in section SBM-1. Furthermore, the transitional provisions of ESRS 1 appendix C were fully utilized. When compiling this report, no use was made of the option to omit any specific piece of information corresponding to intellectual property, know-how or the results of innovation in accordance with ESRS 1 section 7.7.

CGM is domiciled in Germany, which is an EU member state. Pursuant to articles 19a (3) and 29a (3) of Directive 2013/34/EU, this allows for the exemption from disclosing adverse information on future developments or matters in the course of negotiation, if they would be seriously prejudicial to the company, and from omitting information if a fair and balanced understanding of the company's development, performance, position and the impact of its operations is not prevented thereby. We hereby declare that this exemption was not utilized.

## Basis for preparation

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### **BP-2 – Disclosures in relation to specific circumstances**

#### **Time horizons**

Regarding the time horizons used to prepare the information in the sustainability report, CGM follows the recommendation of the time horizons as described in ESRS 1 section 6.4. Accordingly, 'short-term' covers the reporting period, 'medium-term' begins with the end of the short-term reporting period up to the 5th reporting period and 'long-term' covers reporting periods of more than 5 years.

The company is therefore not deviating from the medium- and long-term time horizons stated in ESRS 1.

#### **Value chain estimation**

The following table shows the disclosed data on the company's upstream and downstream value chain, which is subject to estimates. The metric used to estimate the individual datapoints of the upstream and downstream value chain is given below and described in detail. The identified metrics, the basis for preparation, the resulting level of accuracy and the planned actions to improve accuracy in the future are described in detail below:

Topic	Disclosure requirement	Metric	Basis for preparation	Resulting level of accuracy	Planned actions for improvement	Page
ESRS E1 – Climate change	E1-6 – GHG emissions	All significant Scope 3 categories	Scope 3 emissions are generally calculated on the basis of spend-based data. The emission factors used are based on average values. Acknowledged databases, such as DEFRA, Exiobase and Ecolnvent are used.	Low to medium	Planned actions to increase the level of accuracy include the conversion from spend-based calculations to more specific calculation methodologies (e.g., based on a life cycle assessment) and the increased use of supplier-specific emission factors.	41 ff.

## Basis for preparation

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### Sources of estimation and outcome uncertainty

Any forward-looking data and information included in this non-financial report are subject to a certain degree of uncertainty. The calculation of Scope 3 emissions depends on the accuracy of the underlying activity data and the emission factors used. These are calculated using spend-based data. The emission factors used are based on average values. Acknowledged databases, such as DEFRA, Exiobase and EcoInvent are used.

Furthermore, the metrics presented in this report have not been validated by any external party other than the entity responsible for quality assurance, unless stated otherwise in the respective MDR-M disclosures related to the metrics.

### Disclosures stemming from other legislation or generally accepted sustainability reporting pronouncements

The first-time partial application of ESRS as the underlying framework is due to the significance of ESRS as the sustainability reporting standard adopted by the European Commission.

Material risks arising from our own operations or from business relationships, products, or services that are highly likely to have severe negative impacts on the non-financial matters as per section 289c German Commercial Code (HGB) do not exist.

### Disclosures under the EU Taxonomy Regulation

The disclosures pursuant to Art. 8 of Regulation (EU) 2020/852 (EU Taxonomy Regulation) for the CGM group are included in section "Environmental information" as part of the environmental information in this sustainability report.

### Incorporation by reference

We have not incorporated information by reference.

## Governance

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### The Role of the Committees

#### **GOV-1 – The role of the administrative, management and supervisory bodies**

CGM is organized as a partnership limited by shares (SE & Co. KGaA). The general partner takes on the duties of the management board in a KGaA. The sole general partner of CompuGroup Medical SE & Co. KGaA is CompuGroup Medical Management SE, which manages the business of CompuGroup Medical SE & Co. KGaA and represents it. CompuGroup Medical Management SE has a one-tier management structure. This is characterized by the fact that the SE is managed by a single management body, the Administrative Board. The Administrative Board manages CompuGroup Medical Management SE, determines the basic principles of its activities and supervises their implementation by the Managing Directors. The Managing Directors manage the business of the SE and represent the SE in and out of court. Accordingly, the Managing Directors also manage the business of CompuGroup Medical SE & Co. KGaA.

#### **Administrative Board**

The Administrative Board comprises five members, one of whom acts in an executive role.

#### **Supervisory Board**

The Supervisory Board consists of 12 members, none of whom has an executive role. Six members of the Supervisory Board represent the interests of employees and other workers. The six representatives of the shareholders are 100 % independent in accordance with the German Corporate Governance Code ("DCGK").

#### **Managing Directors**

The Managing Directors comprise the Chief Executive Officer (CEO), the Chief Financial Officer (CFO) and the Managing Directors of the operating segments "Ambulatory Information Systems DACH", "Ambulatory Information Systems Europe" and "Inpatient and Social Care". The managing body comprises five Managing Directors.

The members of the above-stated governing bodies have extensive experience relevant to the products and sectors derived from their academic background (e.g., studies or doctorate in relevant fields), their professional experience and overall technical expertise, including through memberships in industry associations, etc. A significant portion of the members of governing bodies have valuable international experience, enabling them to competently represent the various sites of CGM in different countries.

## Governance

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If the management or a comparable governing body of a KGaA comprises more than three people, a listed company like CGM, which is subject to the German Co-Determination Act of 1976, must appoint at least one woman and one man to this body (co-determination requirement according to section 76 (3a) German Stock Corporation Act (AktG)). We comply with this requirement; our gender ratio of Managing Directors as per ESRS is 25 % (ratio of female to male members). As a listed company subject to the German Co-Determination Act, the Supervisory Board of CGM must also be composed of at least 30 percent women and at least 30 percent men in accordance with sections 278 (3), 96 (2) German Stock Corporation Act (AktG). The Supervisory Board has a gender ratio of 71 % (ratio of female to male members).

Management responsibility for sustainability-related impacts, risks and opportunities lies with CFO Daniela Hommel.

The respective Managing Directors are informed about sustainability topics several times a year as required, and integrate these topics into their respective areas of responsibility. This enables them to collaborate with relevant departments to address these issues, mitigate risks and capitalize on opportunities.

The respective responsibilities are reflected in the wording of expectations and targets with regard to sustainability topics. They are substantiated in the development and implementation of the corporate strategy, including the design of the corresponding management culture in the company, as well as in the relevant reporting of impacts, risks and opportunities.

In operational and strategic terms, Group Finance, led by the CFO Daniela Hommel, is responsible for corporate responsibility and non-financial reporting in accordance with CSRD. The responsibility for developing and implementing actions lies with the respective departments and this process is monitored centrally by the Sustainability function.

In consultation with the CFO, the responsible departments fulfil their reporting duty vis-à-vis the Administrative Board and Supervisory Board by providing ad hoc status reports whenever required. Sustainability matters are regularly coordinated with the respective Managing Director.

We have implemented special controls and procedures to control and monitor impacts, risks and opportunities. These controls and procedures are integrated into our corporate governance approach and are described in section ESRS 2 GOV-5.

## Governance

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The Managing Directors of CGM have group-wide and company-specific reporting and control systems, such as our compliance risk report and our risk management system, at their disposal to record, assess and manage risks. The systems are continuously refined and adapted to the changing framework conditions. The Managing Directors regularly inform the Supervisory Board about existing risks and their development. The Audit Committee is primarily concerned with monitoring the accounting process, including reporting, the effectiveness of the internal control system, risk management, compliance systems and annual audit. Further details on CGM's risk management beyond the ESRS requirements are presented in the combined management report under the risk report section. In addition, the report on the accounting-related internal control and risk management system required by the German Accounting Law Modernization Act (BilMoG) is included in the combined management report.

The Administrative Board and Managing Directors set targets related to material impacts, risks and opportunities with the involvement of relevant stakeholders by systematically analyzing business forecasts and conditions (for information on the relevant stakeholders, please refer to section "Involvement of stakeholders"). They monitor progress towards these targets through regular reporting.

The Managing Directors and the Audit Committee have assessed whether the necessary skills and expertise, including sustainability-related expertise, are directly available in, or can be leveraged by, the governing bodies in order to oversee sustainability matters. For this purpose, these bodies carried out a self-assessment of the existing competencies. In order to expand expertise within the company and to provide the relevant advice to the governing bodies, a specialist position was created in the reporting year, which is filled by a person with relevant qualifications and experience in the area of sustainability, especially with regard to the relevant environmental and social topics. In addition, CGM is supported by external consultants on specific sustainability topics. Since 2017, a voluntary limited assurance engagement of the non-financial declaration (in accordance with sections 315c in conjunction with 289c to 289e German Commercial Code (HGB) and article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council) is carried out to obtain limited assurance, which supports the bodies in bearing this responsibility.

The existing sustainability-related expertise for our strategic orientation of the material environmental, social and governance aspects relevant to CGM, such as climate change and the own workforce, is relevant in particular due to statutory and target-group specific expectations, which we fully meet.

## Governance

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### Information and sustainability matters addressed by the Committees

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

The Administrative Board, Managing Directors and Supervisory Board including their designated committees, such as the Audit Committee, receive regular updates from the responsible functions, such as Risk Management and Sustainability, regarding material impacts, risks, opportunities, the implementation of due diligence obligations and the results and effectiveness of policies, actions, metrics and defined targets. The information is shared regularly between the individual departments and the respective representatives of the bodies.

The aforementioned governing bodies consider material impacts, risks and opportunities when overseeing our corporate strategy, when deciding on major transactions and as part of the risk management process by conducting regular assessments of strategic direction that identify and analyze relevant risks and opportunities. These assessments are documented in the form of reports that are submitted to the bodies. In addition, minutes are taken for transactions requiring approval, which list the transactions that require the prior approval of the relevant governing bodies to ensure that all material matters are adequately addressed. In monitoring the corporate strategy, the aforementioned governing bodies regularly address sustainability topics. This also includes considering potential compromises in decision-making regarding important transactions.

In the reporting period, the responsible governing bodies or their designated committees dealt with the material impacts, risks and opportunities described in the appendix. Please refer to the IRO table in Appendix III in this report.

### Sustainability in the Remuneration of the Committees

#### **GOV-3 – Integration of sustainability-related performance in incentive schemes**

The remuneration system for the Managing Directors comprises fixed and variable remuneration components. The fixed remuneration consists of a fixed annual salary and additional fringe benefits. The variable remuneration consists of a short-term (**short-term incentive, STI**) and a long-term (**long-term incentive, LTI**) component.

The **short-term incentive (STI)** is based on a one-year performance period and is granted as an annual cash bonus depending on target achievement. The **long-term incentive (LTI)** extends over several years and is generally granted in the form of share options. In individual cases, however, this may be replaced, in part or in full, by a long-term cash bonus.

## Governance

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CGM's remuneration system integrates sustainability aspects in the remuneration of the Managing Directors. The ESG targets defined in our incentive system can relate to various categories or criteria, including employee commitment index, corporate culture, sustainability and environmental protection, carbon footprint/zero carbon strategy, corporate social responsibility, data protection and information security, health and safety, equality and diversity, increasing the proportion of female managerial staff or compliance.

The Administrative Board may determine an alternative metric (KPI) from the group report if it is better suited to managing the long-term development of ESG at group level.

In the performance evaluation of our Managing Directors, the specific sustainability-related goals are applied as follows: the targets are individual targets for the Managing Directors that are considered in the scope of the short-term remuneration. In addition to each individual target value (100 % target achievement level), the Administrative Board also determines a threshold, a maximum value as well as time frames for reaching certain milestones or other measurable parameters. The target achievement level of each individual target is determined on the basis of these parameters. Below such threshold, the achievement level of the corresponding performance target is deemed to be 0 %, leading to forfeiture of any proportional payment for that target. If the maximum value for an individual performance target is reached or exceeded, the target achievement level can be increased to a maximum of 200 %. The 2024 sustainability targets refer to the findings from our employee survey, especially the improvement of the Employee Net Promoter Score (NPS) for all Managing Directors, as well as achieving C5 compliance for the AIS DACH region.

The proportion of variable remuneration conditional on sustainability-related targets is between 3 %-12 %, depending on the Managing Director. The Administrative Board decides on, approves and updates these figures annually.

Please refer to our remuneration report for further information on CGM's remuneration and incentive system.

Climate-related considerations are not taken into account in Managing Director remuneration.

Remuneration of the Advisory Board and Supervisory Board members does not comprise any variable or sustainability-related remuneration components.

## Governance

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### Statement on Due Diligence

#### **GOV-4 – Statement on due diligence**

The following table explains how and where the main matters and steps of the due diligence process are reflected in our sustainability report:

Core elements of due diligence	ESRS disclosure requirements	Reference (page no.)
a) Embedding due diligence in governance, strategy and business model	ESRS 2 GOV-2: Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies ESRS 2 GOV-3: Integration of sustainability-related performance in incentive schemes ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model, as well as topical ESRS that take the interaction between business prospects and material sustainability matters into account	11 11 f. 22; 36 f.; 49 f.; 69; 78 f.
b) Engaging with affected stakeholders in all key steps of the due diligence	ESRS 2 GOV-2: Information provided to and sustainability matters addressed by the administrative, management and supervisory bodies ESRS 2 SBM-2: Interests and views of stakeholders; topical ESRS: reflecting the different stages and purposes of stakeholder engagement throughout the due diligence process ESRS 2 IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities ESRS 2 MDR-P: Minimum disclosure requirements related to policies in the topical disclosures	11 18 ff. 23 f. 37; 50 ff.; 70 f.; 79 ff.; 98 ff.
c) Identifying and assessing negative impacts	ESRS 2 IRO-1: Description of the processes to identify and assess material impacts, risks and opportunities, including application requirements under certain sustainability matters in the respective ESRS ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model	25-28 22; 36 f.; 49 f.; 69; 78 f.
d) Taking action to address those negative impacts	ESRS 2 MDR-A in topical ESRS on actions taken and planned, including transition plans, through which impacts are addressed	38 f.; 57 ff.; 75 f.; 90 ff.; 102 f.
e) Tracking the effectiveness of these efforts and communication	ESRS 2 MDR-M in topical ESRS regarding metrics ESRS 2 MDR-T in topical ESRS regarding targets	40 ff.; 63 ff.; 104 39; 61 f.; 77; 96 f.; 105

### Risk Management and Internal Controls over Sustainability Reporting

#### **GOV-5 – Risk management and internal controls over sustainability reporting**

At CGM, sustainability-related risks are addressed in the group-wide control, compliance and risk management system. This covers selected sustainability matters, such as energy and social risks. Nevertheless, the integration of specific sustainability-related processes and risks, as well as the implementation of corresponding controls tailored to these ESG risks, are still being developed. Detailed information on sustainability-related risks, particularly in the context of our double materiality analysis and their integration into our risk management system, is provided in the "Management of impacts, risks and opportunities" section.

## Governance

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Our approach to risk assessment is based on the so-called Three Lines model, which links the various risk structures and responsibilities at different levels. The first level comprises the company's operational units. Here, employees and managers are directly responsible for identifying, assessing and managing risks, insofar as they are identifiable within their daily business activities. This operational level ensures that processes are effectively designed to minimize risks. This also includes regular employee training on risk-aware behavior and compliance with policies.

The second line establishes the framework for monitoring and supporting the operational units. This level consists of functions managed by specific central departments, such as the legal department with its sub-units for risk management and compliance. These functions are responsible, among other things, for helping to develop policies and procedural guidelines to ensure that risks are appropriately mitigated. This level also monitors compliance with legal and regulatory requirements and advises employees in the first line.

The third level operates independently of the first two lines and is managed by the Internal Audit department. Its primary role is to evaluate the effectiveness of internal controls within the processes of the first two lines and their coordination to provide for efficient risk mitigation. The Internal Audit function conducts regular audits, and reports its findings directly to the audited functions or business units, the executive management of the publicly listed parent company, as well as the Administrative Board and the Supervisory Board's Audit Committee. This independent assessment ensures that risks are appropriately mitigated and that internal controls are in place and effectively applied within processes, which is a legal requirement for publicly listed companies.

The internal control system (ICS) at CGM aims to ensure that the reporting process is reliable. Although the elements of sustainability reporting have not yet been fully integrated into CGM's internal control system (ICS), established procedures already exist to ensure the reliability of this reporting. According to CGM's established leadership and corporate structure, the content and metrics for sustainability reporting are prepared by the relevant departments and reviewed by the responsible divisional management. These are then reviewed and approved by the publicly listed parent company's governing bodies during their meetings.

The combined management report provides further details on the characteristics of our internal control system and the risk management system that go beyond ESRS disclosure requirements. Please refer to the Guidance, risk and opportunity report and Internal control and risk management system sections.

## Strategy

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### Strategy, business model and value chain

#### ***SBM-1 – Strategy, business model and value chain***

CGM is a leading global e-health company. Its software products are designed to support all medical and organizational tasks in private medical practices, pharmacies, laboratories, hospitals and social welfare institutions. Its information services for all parties involved in the healthcare system and its web-based personal health records contribute towards safer and more efficient healthcare and stand for intelligent communication and networking solutions. The company is one of the leading providers in Europe and the US market. The digitization of doctor-patient interaction is another focus area. CGM's portfolio of products also includes information services for health insurance companies and pharmaceutical companies.

CGM has a wide and global reach with offices in 19 countries worldwide. Our entire portfolio of products, solutions and services can be divided into three operating segments: Ambulatory Information Systems (AIS), Hospital Information Systems (HIS) and Pharmacy Information Systems (PCS).

#### **Ambulatory Information Systems (AIS)**

Customers are generally primary care providers active in ambulatory care who provide health services to outpatients visiting a healthcare facility and are discharged again on the same day following successful treatment or consultation. For these healthcare providers, products and services are packaged into an end-to-end solution that covers all clinical, administrative and billing-related functions needed to operate a modern healthcare facility. We also offer supplementary Internet and Intranet solutions to ensure that patient data can be shared between physicians in a secure way. Sales cycles and decision-making processes are short and straightforward, while software solutions can generally be installed and made available within a very short space of time. The product portfolio also delivers solutions for larger medical facilities such as medical treatment centers and practice associations.

With the data-based products in its portfolio, CGM also provides healthcare companies with valuable information that can help them improve and optimize their services. The product range also comprises software interfaces for data exchange, portals for retrieving relevant data from the German outpatient healthcare market, medical decision support tools, medication and treatment databases for healthcare service providers, solutions for the insurance industry, as well as digital healthcare applications, consumer portals and mobile apps. Moreover, the AIS business unit includes the telematics infrastructure business, which provides secure links for service providers and forms the basis for further digitization in the healthcare sector. Security solutions for service providers are another element in this segment's portfolio of products.

## Strategy

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### Hospital Information Systems (HIS)

The HIS segment focuses on developing and selling clinical and administrative solutions for the inpatient sector, where healthcare services are provided over an extended time period in highly specialized primary and secondary care facilities. Customers include acute care hospitals, rehabilitation centers, welfare institutions, multi-location hospital networks, healthcare regions, regional care organizations, medical laboratories and radiologists. The software solutions and related services facilitate patient administration, resource and personnel management, medical-care documentation, billing as well as financial and medical controlling. The use of certain clinical software applications also supports various specialist departments, laboratories, radiologists and radiology networks. As a full-service provider, CGM pursues an integrated care approach, providing customized software solutions for virtually every aspect of administration, planning and the provision of care in outpatient and inpatient medical facilities.

### Pharmacy Information Systems (PCS)

This operating segment focuses on developing and selling integrated administrative and billing-related software applications for pharmacies. The software solutions and related services provide accurate information and helpful decision-making support to manage every aspect of the supply chain for medication from procuring and shipping the medication, managing and controlling inventory efficiently, through to planning, performing and monitoring retail activities. Medication is dispensed to patients in a safe and cost-efficient way by means of advanced medication safety and control functions, decision-making support tools for using generic substitution and cost optimization strategies.

Our sustainability targets, as outlined in the standard-specific sections, apply universally across our segments and products at all CGM sites.

The following table shows the average number of our employees by geographic area:

Geographic area	Number of employees
Germany	3,782
Western Europe	2,333
Eastern Europe	498
North America	530
Rest of the world	1,443
<b>Total</b>	<b>8,586</b>

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## Strategy

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CGM incorporates sustainability into its business strategy to create long-term value for customers, investors and other stakeholders. The core elements of the sustainability strategy refer to climate change mitigation, promoting sustainable healthcare and strengthening social responsibility. Future challenges include adapting to regulatory requirements and integrating new technologies to achieve continuous improvement.

CGM's business model focuses on developing and providing innovative software solutions to the healthcare sector. Here, technology, qualified staff and strategic partnerships play a crucial role. As a software solution provider, CGM's key activities include the search for new software solutions, including artificial intelligence (AI), as well as their development, software engineering, and sales/customer service. The developed software solutions aim to enhance efficiency in healthcare and improve patient satisfaction. The expected benefits for stakeholders from the customer and end-user perspective include increased operational efficiency for healthcare providers and improved patient care.

The main players in CGM's value chain are technology and distributions partners, as well as customers and end-users like hospitals and private medical practices. Close relationships with suppliers guarantee product quality, while a broad network of distribution channels enables effective deployment of the solutions.

Our primary distribution channels consist of a broad network of distribution partners enabling us to efficiently supply hospitals, private medical practices and healthcare service providers worldwide. Our customers include both large healthcare facilities and smaller medical practices that benefit from our customized solutions. Our customer relationships are characterized by a strong focus on customer satisfaction and long-term collaboration, driven by our ongoing service and support.

Numerous opportunities arise in a rapidly evolving healthcare sector, particularly through the integration of new technologies and the rising need for digital healthcare. At the same time, the sector poses risks, including, among others, regulatory changes and technological disruption. We nevertheless see these challenges as possibilities to further develop our business model and strengthen our value chain to create sustainable value for all stakeholders.

## Strategy

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### Involvement of stakeholders

#### ***SBM-2 – Interests and views of stakeholders***

The users of our sustainability reporting and the affected interest groups/stakeholders are listed in the following table. These can be sub-divided into internal and external stakeholders. As part of our regular business activities, we work with these stakeholders to understand their perspectives, build relationships of trust and strengthen existing collaborations and partnerships. We want to openly discuss expectations and satisfy the interests of individual stakeholder groups as far as possible. Regular dialog also provides an opportunity to discuss the scope for action in social and environmental matters and to identify the conditions and framework required for this.

As part of the materiality analysis, the concerns of our stakeholders informed our selection of material sustainability matters. Engagement with the relevant stakeholders was carried out digitally, virtually or in hybrid formats as part of regular business operations in 2024. The forms of dialog can be found in the following overview.

## Strategy

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Stakeholder group	Classification (internal/external)	Form of dialog
<b>Employees</b>	Internal	Regular town hall meetings
		Digital exchange platforms (e.g., Yammer)
		Intranet
		Staff meetings
		Internal publications
		Satisfaction surveys
<b>Capital market</b>	External	(Virtual) meetings and conferences
		Quarterly reporting
		Annual financial statements and annual report
		Annual general meeting
		Ad hoc notifications
		Corporate news
<b>Customers/consumers</b>	External	ESG reporting
		Support by experts
		CompuGroup After Sales
		Product requirements
		Joint development with the customer
		Trade fairs and conferences
<b>Suppliers and business partners</b>	External	Evaluation of suppliers
		Purchasing principles
<b>Political decision-makers</b>	External	Conversations with politicians
<b>Academic institutions</b>	External	Own study program for "Medical Software Engineering"
		Research projects
		Events
<b>Media representatives</b>	External	Interviews
		Press releases
		Support by experts

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## Strategy

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In the double materiality analysis, CGM considered the various stakeholder perspectives by involving internal experts who represented the interests of our stakeholders (see further information in In chapter "Impact, risk and opportunity management" page 23).

Our Administrative Board, the Managing Directors and the Supervisory Board are informed about the views and interests of stakeholders affected by our sustainability-related impacts as follows:

- Results from employee surveys or customer feedback are shared with the Managing Directors.
- Town hall meetings give employees the opportunity to share questions or suggestions with the Managing Directors.
- Some members of the governing bodies are actively involved in dialog with stakeholders (e.g., by participating in trade fairs, roundtables), giving them direct insights into stakeholder perspectives and concerns.
- The relevant departments contribute their experience and insights gained from stakeholder dialogs to the corresponding bodies.

Insights from the dialog are documented and analyzed to ensure that the interests of stakeholders are appropriately incorporated into our strategic considerations. The concerns and wishes of our employees, for instance, who constitute one of our most important stakeholder groups, are gathered in surveys and implemented within the company as far as this is feasible. Through these actions, we ensure that our stakeholders' voices are heard and their interests are taken into account in relation to our sustainability-related impacts.

## Strategy

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### Own workforce

*Description of the interests and views of stakeholders relating to S1 – Own workforce*

Since our own workers might be materially affected by our activities, we regard them as a key group of affected stakeholders. Therefore, their interests, views and rights are highly significant for the business model and corporate strategy of CGM. The views of our own workers and the consideration of their interests are incorporated in various ways, for example, through CGM's Employee Voice surveys or through dialogs with employee representatives (for further information, see Involvement of the own workforce).

### Workers in the value chain

*Description of the interests and views of stakeholders relating to S2 – Workers in the value chain*

Value chain workers could be materially affected by our operations. We therefore regard them as a key group of affected stakeholders. Therefore, their interests, views and rights have an impact on the CGM business model as we integrate human rights standards into our corporate strategy. We are actively committed to respecting and protecting the rights of workers in our value chain and have implemented clear rules and policies, such as the CGM Code of Ethics and the Supplier Code of Conduct. These documents lay out our expectations for working conditions throughout the full value chain and secure ethical behavior in our dealings with all stakeholders.

### Consumers and end-users

*Description of the interests and views of stakeholders relating to S4 – Consumers and end-users*

We as an e-health provider consider our customers to be a central pillar of our success because only the trust and satisfaction of our products' end-users enable us to fully draw on our innovative power in the digital healthcare market. The consumers and end-users of CGM's products and services (staff in the healthcare sector, e.g., in private medical practices, clinics and pharmacies) as well as our patients may be materially affected by our activities. Their interests influence our business model and strategy, as we incorporate these when developing new products and services.

## Strategy

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### Material impacts, risks and opportunities

#### ***SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model***

We have conducted a materiality analysis to determine our material impacts, risks and opportunities. Please refer to Appendix III in this report for the results of the analysis, broken down to impacts, risks and opportunities.

If all of the material risks occur in full, the cumulative maximum financial effect on CGM's financial position, performance and cash flows is estimated to be no more than 39 mEUR. None of the risks occurred in the reporting year under review.

As an international group, CGM has various impacts on people and the environment and is, furthermore, exposed to a variety of risks. This also includes environmental and social factors as well as governance matters. To identify the material impacts, risks and opportunities in our strategy and to enhance the resilience of our business model, we analyze them annually as part of our risk management process. The risk management system of CGM is implemented at the level of the individual companies, the business areas and at group level.

## Impact, risk and opportunity management

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### Materiality Assessment

#### **IRO-1 – Description of the process to identify and assess material impacts, risks and opportunities**

The double materiality analysis is carried out in a comprehensive process that aims to identify, assess, prioritize and monitor both potential and actual impacts on people and the environment, as well as risks and opportunities that may in turn have a financial impact on the company. Our materiality analysis follows a systematic approach:

In the first step, a list of sustainability topics was created based on CGM's business model, industry and key business activities (long list). The list was compiled taking into account the ESRS 1 AR16 list, the contents of the company's previous sustainability reports and other references (e.g. SASB standards). Stakeholder representatives were involved in compiling the list, which was prepared centrally at the level of CGM. In the second step, the long list was adjusted to remove all topics that did not apply to or were not relevant to CGM, resulting in a shortened overview (short list). For the topics in the short list, indicative IRO drivers along the value chain (i.e., upstream, own operations, downstream) were developed based on scientific findings and studies. These drivers were then used to derive positive and negative or actual and potential impacts as well as risks and opportunities for the identified sub-(sub) topics. Contextual information about the company's business model, the underlying value chain, the direct and indirect business relationships, as well as the local conditions were taken into account. In addition, risks and opportunities with a sustainability dimension that had already been identified in the company's risk inventory were considered. The subsequent assessment of the IROs was, with regard to impacts, based on the severity and likelihood and, with regard to risks and/or opportunities, on the financial scale and likelihood. The respective stakeholder representatives were responsible for the assessment. With regard to risks and opportunities, the assessment was coordinated with the risk management system officers. A classification was conducted for each identified impact, risk and opportunity to determine based on the assessment and the application of a defined threshold whether the IRO is material or immaterial.

Stakeholder perspectives were continuously incorporated throughout the entire process of preparing the double materiality analysis. They can be grouped as follows:

Stakeholders	Stakeholder group (Affected/users)	Classification (internal/external)
Employees	Affected/users	Internal
Capital market	Affected/users	External
Customers/consumers	Affected/users	External
Suppliers and business partners	Affected	External
Political decision-makers	Users	External
Academic institutions	Users	External
Media representatives	Users	External
Nature	Affected	External

## Impact, risk and opportunity management

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When assessing the materiality of the impacts, we consider actual and potential negative impacts based on their relative severities (a combination of scale, scope and irreversibility) and likelihood; for positive impacts, we assess the materiality based on their relative scale, scope and likelihood. Using a quantitative threshold of >2.5, we are able to determine the impacts and related sustainability matters that are material for reporting purposes.

In addition, we have established a process for identifying, assessing, prioritizing and monitoring risks and opportunities that have or may have financial effects on our business activities. This process carefully examines the links between our impact and dependence on natural, human and social resources and the risks and opportunities that may arise from these impacts and dependencies. To consider these interdependencies, we systematically reviewed whether potential impacts entail specific risks or opportunities. The review was carried out in the scope of our materiality analysis and through targeted stakeholder surveys and data analyses in order to comprehensively reflect relevant impact drivers. Furthermore, this is a central element of our risk management. The insights gained were integrated into our strategic planning as well as our risk and opportunity management, while continuous monitoring and flexible adjustments ensure that we minimize risks and capitalize on sustainable opportunities.

When assessing financial materiality, we assess the likelihood and magnitude of the financial effects of the identified risks and opportunities. For this purpose, we defined a scale of 1-4 with 1, for instance, representing a minimal likelihood (almost 0 %) and a low financial effect on CGM's net assets, financial position and results of operations. The financial magnitude and the likelihood are then offset against each other and the resulting value is used to assess the materiality. We use a quantitative threshold of >2.5 to identify the risks and opportunities that are material with regard to reporting.

Our group-wide risk management system is aimed at identifying, controlling and eliminating risks and opportunities. It already includes some sustainability matters, such as energy and social risks, but the integration of specific sustainability-related risks is still at an early stage.

Further information on CGM's risk management can be found in the "Guidance, risk and opportunity report" section of the management report.

To prepare for the implementation of CSRD, CGM conducted its first double materiality analysis for the 2024 reporting year, which was carried out in accordance with the requirements of the CSRD, ESRS as well as the supplementary implementation guidance by EFRAG. This takes into account the results of the materiality assessment conducted in the previous year, which was already aligned with the ESRS standards. This double materiality analysis is reviewed on an annual basis and adapted as required to reflect current developments.

## Impact, risk and opportunity management

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### Specifics of the process

#### Climate Change

**E1 – IRO-1 – Description of the processes to identify and assess material climate-related impacts, risks and opportunities (related to ESRS 2 IRO-1)**

A process was implemented in the scope of the double materiality analysis to identify and assess CGM's climate-related impacts, risks and opportunities. The focus was placed on impacts, risks and opportunities on assets and business activities in our own operations and along the value chain. The following emission sources and underlying energy consumption were assessed: Scope 1 emissions from company facilities and vehicle fleet, Scope 2 emissions from purchased electricity and heat as well as Scope 3 emissions for the relevant categories (please refer to the GHG Emissions table on page 42). By determining the greenhouse gas emissions (GHG emissions), actual and potential impacts on climate change were assessed.

We conducted a climate-related scenario analysis to identify the physical risks caused by climate change. In doing so, we used the climate models by the Intergovernmental Panel on Climate Change and selected the high-emission climate scenario (SSP5-8.5) as the basis. This scenario was selected as it is based on the highest greenhouse gas emissions, thereby highlighting the physical risks most clearly. SSP5-8.5 assumes continued intensive use of fossil fuels, leading to the emission output increasing significantly. According to IPCC projections, greenhouse gas emissions in this scenario result in global warming of 4.4°C by the end of the century, which is associated with the most severe climate risks.

The worst-case scenario was chosen to develop an understanding of necessary adaptation actions that will remain effective even under less emission-intensive conditions. The scenario spans the period from 2015 until 2100 and extends beyond CGM's strategic planning period. The climate-related risk analysis for physical risks takes into consideration both the current and the future climate. We defined the 20-year period from 2011 until 2030 as the current climate, which serves as the short-term time horizon. Future climate covers the period from 2031 until 2050 and is thus considered to be the long-term time horizon. This choice of time horizons enables us to assess physical risks over longer periods to record the impacts of climate change while simultaneously applying shorter, foreseeable time frames for strategic planning and capital allocation. In doing so, the useful lives of CGM's assets are taken into account.

The climate risk analysis for physical risks specifically assessed sites with data centers as well as CGM's largest office sites, based on employee numbers. These sites are strategically relevant for the company. The analysis concentrated on climate-related hazards as stated in E1 IRO-1 AR 11, categorized as temperature-, wind-, water and solid mass-related hazards. All 28 of the chronic and acute climate-related hazards stated in ESRS E1 were taken into consideration.

## Impact, risk and opportunity management

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In order to define the risks these hazards pose for assets and business activities, we utilized the geospatial coordinates specific to the sites in order to obtain the corresponding climate projections. The assessment was conducted using a five-step scale (ranging from no risk to significant risk). If no information on future developments was available, the current climate risk was evaluated where possible. Since existing climate models cannot simulate all 28 hazards, historical data was used for some hazards. For each chronic and acute climate hazard, the potential impact on the respective site and its activities was assessed. The sites of suppliers or so-called co-location partners of CGM were not included in the analysis.

The climate-related transition events affecting CGM's assets, business activities and value chain were identified and assessed through a climate scenario analysis. The analysis is based on the classification of the Task Force on Climate-related Financial Disclosures (TCFD) and considers the dimensions of policy and legal, technology, market and reputation. The underlying scenario (SSP1-1.9) aligns with the Paris Agreement's goal of achieving climate neutrality by 2050 and limiting global warming to 1.5°C, representing the best-case scenario. This scenario also spans the period from 2015 to 2100. The selected short-term and long-term time horizons correspond to those applied to physical risks. The extent of the transition risks was measured using a five-step scale (ranging from no risk to significant risk).

The key factors of the scenarios in terms of their impact on CGM include the increasing pricing of greenhouse gas emissions and fuels, rising material costs, higher expenses due to the transition to lower-emission products and changing customer behavior regarding ESG topics and climate goals. Uncertainties arise from the assumptions made about transition events that extend beyond the currently foreseeable political agenda and are currently based only on trends and predictions.

As part of the analysis, CGM's assets and business activities were assessed to determine whether they align with the transition to a climate-neutral economy or whether they require significant efforts. The results showed that there are no internal company assets or own operations that are incompatible with a climate-neutral economy.

No analysis of physical climate risks was conducted for the upstream and downstream value chain.

## Impact, risk and opportunity management

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### Pollution

*E2 – IRO-1 – Description of the processes to identify and assess material climate-related impacts, risks and opportunities (related to ESRS 2 IRO-1)*

Due to the specifics of the company's business model, there are no sites or business activities that cause pollution. No material impact, risks or opportunities have been identified in this regard.

No consultation with affected communities took place as no material impacts, risks and opportunities were identified with respect to pollution.

### Water and Marine Resources

*E3 – IRO-1 – Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities (related to ESRS 2 IRO-1)*

Due to the specifics of the company's business model, our assets and business activities do not depend on water and marine resources. For this reason, a more in-depth resilience analysis was not carried out.

No consultation with affected communities took place as no material impacts, risks or opportunities were identified in relation to water and marine resources.

### Biodiversity and Ecosystems

*E4 – IRO-1 – Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks, dependencies and opportunities (related to ESRS 2 IRO-1)*

Due to the specifics of the company's business model, there are no actual or potential impacts on biodiversity and ecosystems at CGM's own sites or within its upstream and downstream value chain. Furthermore, there are no dependencies on biodiversity or ecosystems in the entire value chain. Transition risks and physical and systemic risks have not been identified in this context.

No consultation with affected communities took place as no impacts, risks, or opportunities regarding biodiversity and ecosystems were identified.

## Impact, risk and opportunity management

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CGM has identified a site in an area with vulnerable biodiversity. After a thorough analysis of the potential impacts of our business activities, we have come to the conclusion that these activities have no negative effects on the biodiversity in this area. The site is an office building and its operation does not result in any deterioration of natural habitats or the habitats of protected species.

### Resource Use and Circular Economy

*E5 – IRO-1 – Disclosure requirement related to ESRS 2 IRO-1 – Description of the processes to identify and assess material resource use impacts, risks and opportunities*

Due to the specifics of the company's business model, there are no material actual and potential impacts or risks and opportunities in connection with resource use and circular economy in the company's own activities or in the upstream and downstream value chain.

No consultation with affected communities took place as no material impacts, risks and opportunities were identified with respect to resource use and the circular economy.

### Business Conduct

*G1 – IRO-1 – Disclosure requirement related to ESRS 2 IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities in relation to business conduct*

In identifying material impacts, risks and opportunities in relation to business conduct, CGM relied on the results of the ongoing and systematic analysis of business relationships and transactions as part of the overarching double materiality analysis. This analysis is an integral component of the company-wide risk management and compliance management system. Furthermore, with regard to CGM's core business areas in the healthcare sector, potential sector-specific risks and opportunities, such as regulatory developments, were included in the assessment.

## Impact, risk and opportunity management

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### Disclosure Requirements of the Sustainability Statement

#### **IRO-2 – Disclosure requirements in ESRS covered by the undertaking's sustainability statement**

In our sustainability report, we complied with the ESRS disclosure requirements, as indicated in Appendix I of this report on page 106 f. In addition, we have included a comprehensive list in Appendix II on page 108 ff. of all datapoints from other EU legislation listed in Appendix B of ESRS 2.

On the basis of our materiality analysis, we have come to the conclusion that the following sub-topics were not classified as material:

Topic	Sub-topic
ESRS E1 – Climate change	Climate change adaptation
ESRS E2 – Pollution	All sub-topics
ESRS E3 – Water and marine resources	All sub-topics
ESRS E4 – Biodiversity and ecosystems	All sub-topics
ESRS E5 – Resource use and circular economy	All sub-topics
ESRS S1 – Own workforce	Other work-related rights
ESRS S2 – Workers in the value chain	Other work-related rights
ESRS S3 – Affected communities	All sub-topics
ESRS S4 – Consumers and end-users	-
	Animal welfare
ESRS G1 – Corporate policy	Political engagement and lobbying activities
	Management of relationships with suppliers including payment practices

The materiality of the information to be disclosed in relation to the material impacts, risks and opportunities was assessed using a combination of quantitative and qualitative factors, taking into account the criteria set out in ESRS 1 section 3.2. Material impacts, risks and opportunities comprise those impacts, risks and opportunities identified in the double materiality analysis that are rated at least at the threshold of > 2.5 on a four-tier scale. The material impacts, risks and opportunities were assigned to the relevant sustainability matters in accordance with ESRS 1, and the relevant disclosure requirements and datapoints were derived taking into account the EFRAG implementation guidance and the module statements of the IDW.

# ENVIRONMENTAL INFORMATION

## EU-Taxonomy

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*Disclosures pursuant to Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation)*

The EU taxonomy is part of the "Action plan for financing sustainable growth" presented in March 2018 and serves as a uniform and binding classification instrument for disclosing economic activities in the EU in terms of their sustainability. One element of the action plan developed as a result is Regulation (EU) 2020/852 (EU Taxonomy Regulation), which acts as a classification system for environmentally sustainable economic activities and aims to direct the flow of capital towards sustainable investments. The EU Commission has defined criteria with precise parameters, based on which the business activities are to be evaluated.

Under the EU Taxonomy Regulation, the company is required to provide information on turnover, capital expenditure (CapEx) and operating expenditure (OpEx) associated with 'environmentally sustainable' economic activities. According to Article 3 of the EU Taxonomy Regulation, economic activities are considered 'environmentally sustainable' or taxonomy-aligned if they contribute substantially to one or more environmental objectives, do not significantly harm other environmental objectives and comply with the minimum safeguards. In addition to the delegated acts on the technical screening criteria, there are further delegated acts on disclosure obligations. The following delegated acts have been adopted to date:

- Regulation (EU) 2020/852 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (EU Taxonomy Regulation),
- Commission Delegated Regulation (EU) 2021/2139 as amended on 21 November 2023 on the technical screening criteria for climate-related environmental objectives (includes Complementary CDA and Amended CDA),
- Commission Delegated Regulation (EU) 2021/2178 as amended on 21 November 2023 on the content and presentation of information of EU taxonomy pursuant to Art. 8 of the EU Taxonomy Regulation and
- Delegated Regulation (EU) 2022/1214 on the inclusion of new economic activities (in connection with nuclear energy and natural gas) concerning the two climate-related environmental objectives and the revision of reporting requirements,
- Delegated Regulation (EU) 2023/2485 on the inclusion of new economic activities concerning the two climate-related environmental objectives and the revision of reporting requirements, and
- Commission Delegated Regulation (EU) 2023/2486 (as published in the Official Journal of the EU on November 21, 2023) on the technical screening criteria for non-climate-related environmental objectives (Environmental Delegated Act).

## EU-Taxonomy

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In total, the following six environmental objectives have been defined in accordance with article 9 of the EU Taxonomy Regulation:

- **Climate change mitigation:** This environmental objective covers approximately 100 economic activities from the energy supply, manufacturing, construction, transport, information and communication, water management, waste management, agriculture, forestry, fisheries and aquaculture, tourism and financial services sectors. The economic activities must either have a low greenhouse gas intensity, enable a transition to a low-emission economy or provide support for low-emission technologies.
- **Climate change adaptation:** This environmental objective covers approximately 100 economic activities from the same sectors as the first environmental objective. The economic activities must take into account adaptation to expected changes in climatic conditions and the associated physical risks and apply appropriate adaptation solutions to increase climate resilience.
- **Sustainable use and protection of water and marine resources:** This environmental objective covers 6 economic activities from the sectors of water supply, wastewater disposal, waste management, agriculture, forestry and fisheries and aquaculture. The economic activities must make a substantial contribution to improving water quality, water quantity, water management, marine health, marine resources, or coastal ecosystems.
- **Transition to a circular economy:** This environmental objective covers 21 economic activities from the manufacturing, construction, transport, information and communication, water supply, waste management, agriculture, forestry and tourism sectors. The economic activities must make a substantial contribution to reducing waste generation, increasing resource efficiency, promoting the reuse, repair, refurbishment and recycling of products and materials or preventing food waste.
- **Pollution prevention and control:** This environmental objective covers 6 economic activities from the energy supply, manufacturing, construction, transport, water supply and waste management sectors. The economic activities must make a substantial contribution to reducing or preventing emissions of pollutants into the air, water, or soil or to reducing noise pollution.
- **Protection and restoration of biodiversity and ecosystems:** This environmental objective covers 2 economic activities from the agriculture and forestry sectors. The economic activities must make a substantial contribution to protecting, conserving or restoring biodiversity, ecosystems, or ecosystem services.

## EU-Taxonomy

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### Taxonomy-eligible and taxonomy-aligned economic activities

In addition to so-called taxonomy eligibility, taxonomy alignment must also be demonstrated to receive the corresponding classification. What this specifically means is that the specified technical screening criteria of the described economic activity, the Do-no-significant-harm (DNSH) requirements and the minimum safeguard requirements must be met. In the 2024 financial year, the environmental objectives 3 to 6 must also be reviewed for taxonomy alignment for the first time.

Reporting companies shall, where applicable, disclose the proportion of their turnover, capital expenditure (CapEx) and operating expenditure (OpEx) associated with economic activities that positively impact at least one of the environmental objectives. The other objectives may not be harmed significantly in the process ("DNHS"). Capital expenditure means additions to property, plant and equipment and intangible assets as well as right-of-use assets under IFRS 16 before depreciation and any remeasurement for the financial year. Operating expenditure, on the other hand, refers to direct, non-capitalized costs for research and development, building renovation measures, short-term leases, maintenance and repair and all other direct expenses for the ongoing maintenance of property, plant and equipment.

We have studied the EU taxonomy in detail and reviewed all described economic activities with regard to their taxonomy eligibility, taxonomy alignment and relevance for CGM. All subsidiaries were included in this process and a de minimis limit was also defined for individual matters. There have been no changes, and it was confirmed that individual economic activities fulfil taxonomy eligibility in the low single-digit percentage range. We were unable to confirm with absolute certainty that the proportionately larger items met the conditions of taxonomy alignment in the corresponding review. When considered individually, the remaining items proved not to be material and a more in-depth review in terms of resources invested and presumed outcome would have been disproportionate. For this reason, we have decided to classify our economic activities as non-taxonomy-aligned at all levels of consideration. In this respect, we would like to point out that we as a company are pursuing the goal of conserving resources and respective environmental objectives in our business activities, but that our product portfolio is not currently reflected in the economic activities described.

# ENVIRONMENTAL INFORMATION

## EU-Taxonomy

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The KPIs are derived from the consolidated financial statements for the year ended December 31, 2024, which have been prepared in accordance with International Financial Reporting Standards (IFRS). In the case of interpretation uncertainties with regard to the wording and terms contained in the EU Taxonomy Regulation and in the delegated acts, the additional publications by the EU Commission in the form of FAQs and also the "Questions and Answers" published by IDW were used as far as possible.

For the **turnover key performance indicator (KPI)**, revenues under IFRS were examined to determine whether they were generated from taxonomy-eligible economic activities. Accordingly, we were able to identify certain recurring revenues from "8.1 Data processing, hosting and related activities" as taxonomy-eligible. The criteria for taxonomy alignment of activity 8.1 were not met in the 2024 financial year. For example, according to the EU Taxonomy Regulation, coolants used in data centers must not exceed a certain global warming potential. CGM currently still uses coolants that do not meet these threshold values. We were likewise unable to provide documentation for data centers rented from third-party providers.

In addition, the group also generates revenues with economic activity "8.2 Computer programming, consultancy and related activities" related to the 'climate change adaptation' objective. In principle, this activity in particular reflects the core business of CGM, i.e. development and maintenance of software solutions. Nevertheless, the original intention of CGM's activities was not aimed at adapting to climate change and thus does not classify as an "enabling" activity. According to the definition in (EU) 2021/2178, this revenue is not to be considered in the turnover KPI.

Revenues from "5.5 Product-as-a-service and other circular use- and result-oriented service models" related to the "Circular economy" objective were additionally identified in reporting year 2024. CGM's business model includes a lease model as well as the provision of result-oriented services. This activity therefore includes turnover that is reported separately and which is generated through the lease or renting of hardware products such as laptops, card readers, etc. In addition, this activity also includes turnover generated by result-oriented services for the provision of TI connections for customers in the form of "TI as a Service". In total, this turnover amounts to kEUR 11,206. A review of taxonomy alignment, conducted for the first time in the 2024 reporting year, found no taxonomy alignment, as connectors are typically scrapped rather than reused after the expiration of certificates. The same applies to the remaining hardware.

In addition, we examined whether capital and operating expenditure were incurred in connection with the acquisition and lease of vehicles that fall under the activity "3.3 Manufacture of low carbon technologies for transport". In the reporting year, CGM incurred an amount of 16,117 kEUR in connection with the acquisition and lease of vehicles that we have classified as taxonomy-eligible. The operating expenditure in this context amounted to 3,095 kEUR. However, as we have not received the required confirmation from our suppliers, we could not prove that these activities are taxonomy-aligned.

# ENVIRONMENTAL INFORMATION

## EU-Taxonomy

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In addition, we examined whether capital and operating expenditure relating to the activity "Renovation of existing buildings" are taxonomy-eligible or -aligned. At the Koblenz site in particular, CGM maintains a large number of buildings that require regular renovation work. In the reporting year, capital expenditure of 5,883 kEUR was identified in connection with renovation work, which is in principle considered taxonomy-eligible. However, these renovations are not reported as taxonomy-aligned because the individual measures are immaterial in themselves and a detailed investigation of compliance with the evaluation criteria would result in a disproportionate expense. Overall, operating expenditure totaling 2,313 kEUR was incurred in connection with renovation costs, which is also not considered taxonomy-aligned.

To avoid figures being counted twice, plausibility checks were carried out when recording the CapEx and OpEx KPIs.

### **Turnover KPI**

Revenues in the reporting year of 1,154.0 mEUR form the denominator of the turnover KPI and are reflected in the consolidated income statement. In the reporting year, 7 % of the revenues (prior year: 4 %) of CGM is to be classified as taxonomy-eligible and 0 % as taxonomy-aligned (prior year: 0 %). Cf. also Appendix 1: Turnover.

### **CapEx KPI**

The CapEx KPI indicates the proportion of capital expenditure (CapEx) that is either associated with a taxonomy-eligible economic activity, or a credible plan to expand or achieve an environmentally sustainable economic activity, or relates to the purchase of products and services from a taxonomy-eligible economic activity. We were able to identify taxonomy-eligible capital expenditure related to purchasing products from "3.3 Manufacture of low carbon technologies for transport", "5.5 Product-as-a-service and other circular use- and result-oriented service models" and "Renovation of existing buildings". Total capital expenditure in the reporting year consists, among other items, of additions to property, plant and equipment and intangible assets as well as right-of-use assets under IFRS 16 before depreciation and any remeasurements for the financial year. This amounts to 105.8 mEUR and forms the denominator of the CapEx KPI.

In the 2024 financial year, the company reports 25 % taxonomy-eligible CapEx (prior year: 18 %) and 0 % taxonomy-aligned CapEx (prior year: 0 %). Cf. also Appendix 2: Capital expenditure.

## EU-Taxonomy

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### OpEx KPI

The OpEx KPI indicates the proportion of operating expenditure within the meaning of the EU taxonomy that is associated with taxonomy-eligible economic activities, with a CapEx plan described above, or with the acquisition of products from a taxonomy-eligible economic activity. Here too, we were able to identify taxonomy-eligible operating expenditure related to purchasing products from "3.3 Manufacture of low carbon technologies for transport" and "Renovation of existing buildings". To determine the denominator, we considered the accounts reflecting direct, non-capitalized costs for research and development expenses, building renovation, short-term leases, maintenance and repair expenses. The relevant, total operating expenditure amounts to 260.4 mEUR in the reporting year.

In financial year 2024, the company reports 2 % taxonomy-eligible OpEx (prior year: 2 %) and 0 % taxonomy-aligned OpEx (prior year: 0 %). Cf. also Appendix 3: Operating expenditure.

### Template Nuclear and fossil gas related activities

CGM has no economic activity in fossil gas and nuclear energy related activities. Due to the scope of templates 2 to 5 of the Delegated Regulation (EU) 2022/1214, this information was not presented in tabular form, as the templates would have had to be completed with 'No' or zero amounts. Template 1 can be found in Appendix 4: Template Nuclear and fossil gas related activities.

## Climate change

ESRS E1

### Transition plan for climate change mitigation

#### E1-1 – Transition plan for climate change mitigation

We have not yet set any specific targets for reducing greenhouse gas emissions as part of our sustainability strategy and have therefore not implemented a transition plan. Currently, the development of a transition plan to mitigate climate change and the definition of specific climate change mitigation targets are under strategic review and planning.

### Material impacts, risks, and opportunities related to climate change

#### E1 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model (in connection with ESRS 2 SBM-3)

CGM has assessed the resilience of its business model and strategy concerning the material climate-related physical and transition risks, both for its own operations and the upstream value chain. The starting point of this resilience analysis conducted during the financial year is the climate risk assessment, in which one material physical risk and two material transition risks were identified. For the underlying climate scenarios and time horizons, please refer to Chapter "Impact, risk and opportunity management".

As part of the resilience analysis, the extent and scope of potential climate risks impacting CGM's business model and strategy were assessed. Actions already implemented were considered as mitigating factors.

The material physical risk identified in the climate risk analysis relates to the threat of rising costs and revenue losses due to IT downtime caused by so-called blackouts, which result from heatwaves and increasing temperatures. Such power outages, particularly if prolonged, pose significant risks for software companies with their own data centers that rely on an uninterrupted power supply.

CGM has already implemented mitigating actions in its data centers against physical and climate risks and has taken appropriate precautions. These range from uninterruptible power supply (UPS) systems and the use of raised floors to leakage sensors. The implemented actions align with the requirements of ISO 27001 certification, which CGM's Group IT has been awarded. Additionally, the CGM sites are also insured against extreme weather events. Overall, the company's resilience to climate-related physical risks is considered high due to the strategic selection of data center and office sites with low physical risk factors and the fact that mitigating actions have already been implemented.

## Climate change

ESRS E1

The material transition risks identified in the climate risk analysis relate to rising procurement costs due to increased expenses in the upstream value chain, driven by the adoption of climate-friendly alternatives. Furthermore, higher carbon and energy pricing presents a risk of increasing costs within the company's own operations, whereby energy-intensive sites such as data centers would be particularly affected. These developments could lead to rising costs and potential revenue losses.

In order to address these challenges, CGM relies on a diversified product portfolio, thus reducing the dependence on individual products. Hardware sales represent only a small portion of our business, while the primary focus is on expanding our software offerings. Rising procurement prices can usually be passed on to customers. We address the challenges posed by rising energy and carbon prices by transitioning to climate-friendly alternatives.

The resilience analysis highlights that CGM has already taken steps to mitigate risks. Furthermore, the company's strategic direction incorporates many of the identified risks and opportunities arising from climate change, regardless of their weighting. The continuous adaptation of the business model to climate-related challenges is one component of the corporate strategy and is being continuously improved.

### Policies related to climate change

#### **E1-2 – Policies related to climate change mitigation and adaptation**

We currently have no structured and completed policies for managing our impacts, risks and opportunities in relation to climate change mitigation. So far, we have focused on select individual actions to actively contribute to climate change mitigation. We recognize our responsibility and want to contribute to slowing down the climate change process and protecting the environment. We have anchored this commitment in our Code of Ethics.

## Climate change

ESRS E1

### Actions and resources in relation to climate change policies

#### **E1-3 – Actions and resources in relation to climate change policies**

CGM aims to effectively manage the material impacts, risks and opportunities associated with climate change mitigation and energy through targeted actions. In the 2024 reporting year, the group focused on systematically increasing the energy efficiency of the company's own data centers through investments in the modernization of cooling systems and power supply facilities. Future actions currently under review include the installation of photovoltaic systems for in-house renewable energy generation.

Specifically, the following actions are among the most important actions applied in the reporting year to combat climate change:

Name of the action/action planned	<b>Increase in energy efficiency in CGM's own data center in Koblenz, Germany</b>
Action implemented in the reporting year	CGM is actively committed to reducing the environmental impact of the data centers it uses. CGM specifically improved energy efficiency in the 2024 reporting year by replacing the uninterruptible power supply (UPS) systems in its own data center in Koblenz. The resulting energy savings contribute to reducing energy-related greenhouse gas (GHG) emissions.
Action planned, including expected outcome and planned timeframe for completion	No further actions are planned to date. The action was completed in the 2024 reporting year. The target of improving energy efficiency was achieved by concluding the action.
Coverage in terms of activities, upstream and/or downstream value chain, geographies and, where applicable, affected stakeholder groups	CGM data center Koblenz, Germany
Where relevant: contribution to achieving the policy objectives and targets	Not relevant

In the reporting year, the action led to a reduction in GHG emissions of 15,000 kg CO<sub>2</sub>.

Name of the action/action planned	<b>Energy efficient optimization of outdoor lighting in Italy, Molfetta</b>
Action implemented in the reporting year	At our site in Italy we were able to improve our energy efficiency in 2024 by modernizing outdoor lighting, which serves to secure our building and data center. This led to electricity savings.
Action planned, including expected outcome and planned timeframe for completion	No further actions are planned to date. The action was completed in the 2024 reporting year. The target of improving energy efficiency was achieved by concluding the action.
Coverage in terms of activities, upstream and/or downstream value chain, geographies and, where applicable, affected stakeholder groups	CGM site in Molfetta, Italy
Where relevant: contribution to achieving the policy objectives and targets	Not relevant

In the reporting year, the action led to a reduction in GHG emissions of 1,400 kg CO<sub>2</sub>.

## Climate change

ESRS E1

The following additional actions are planned in the future with regard to climate change mitigation:

Name of the action/action planned	<b>Installation of photovoltaic systems</b>
Action implemented in the reporting year	n/a, this is an action planned for the future
Action planned, including expected outcome and planned timeframe for completion	In the reporting year, planning for the installation of photovoltaic systems on the buildings at our German sites was completed, and the installation is to be completed in the years to come. This includes the installation of photovoltaic systems on the office buildings in Koblenz. Using the green electricity generated contributes to reducing CGM's Scope 2 emissions.
Coverage in terms of activities, upstream and/or downstream value chain, geographies and, where applicable, affected stakeholder groups	CGM sites in Germany
Where the implementation of an action plan requires significant expenditures: Allocated financial and other resources	-

We expect that implementing the action will reduce our GHG emissions by approx. 220,000 kg CO<sub>2</sub>.

The actions described to mitigate climate change have an aggregate impact on the decarbonization levers of energy efficiency, electrification and the use of renewable energies.

## Targets related to climate change mitigation

### E1-4 – Targets related to climate change mitigation and adaptation

We have not yet set ourselves any measurable and outcome-oriented targets related to climate change mitigation and energy. In our Code of Ethics, we commit to taking responsibility for the environment and the climate. We have underpinned this in recent years through individual actions. To date, we have not yet drawn up a complete corporate carbon footprint (CCF) inventory, which could serve as the basis for setting targets. The comprehensive survey, which will be carried out based on data for the full year 2024, will enable us to formulate realistic and measurable climate targets and thus take even more targeted action to fulfill our responsibility to the environment.

Although we have not defined any specific targets, implementation is continuously monitored and controlled within the scope of the aforementioned actions. We document whether the planned actions are actually implemented and whether the new systems have been installed and put into operation. Each project has a clear timeframe and defined milestones that are regularly reviewed.

As we are currently in the process of developing our strategy and objectives, we will also define specific qualitative and quantitative indicators to evaluate the progress of our actions. We are committed to continuously improving our approaches and developing clear long-term objectives to proactively manage our sustainability-related impacts and minimize the environmental impact of our operations, while making a positive contribution to global climate change mitigation.

## Climate change

ESRS E1

### Energy consumption and mix

#### E1-5 – Energy consumption and mix

Our energy consumption in the 2024 reporting year breaks down to the following sources and amounted to:

Energy consumption and mix	2024
<b>Total fossil energy consumption (MWh)</b>	<b>67,527.77</b>
Share of fossil sources in total energy consumption (%)	88.63
<b>Consumption from nuclear sources (MWh)</b>	<b>1,991.81</b>
Share of nuclear energy in total energy consumption (%)	2.61
Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) (MWh)	1,668.55
Consumption of purchased or acquired electricity, heat, steam and cooling from renewable sources (MWh)	4,977.39
The consumption of self-generated non-fuel renewable energy (MWh)	28.11
<b>Total energy consumption from renewable sources (MWh)</b>	<b>6,674.05</b>
Share of renewable sources in total energy consumption (%)	8.76
<b>Total energy consumption (MWh)</b>	<b>76,193.63</b>

When possible, energy consumption at all sites with at least 50 employees is recorded on the basis of direct measurements ('primary data', e.g., using invoices from utility providers). This applies to 49 of our sites. The largest sites in six countries, where the number of employees is below 50, are also included in the primary data collected. This approach allows us to reach 80 % of our employees in terms of primary data. The data is collected in-situ using on ground surveys and is aggregated at group level.

We rely on data from the previous year at sites with 50 or more employees, where primary data is only partially available or where some values are only available after this report has been published. If there is no energy consumption data available from the previous year, country-specific average values are used for estimation and adjusted with a correction factor if necessary.

For sites with fewer than 50 employees, the figures are estimated and extrapolated based on the figures available in that country (energy consumption based on available country-specific averages – energy consumption per FTE). These estimates are based on the assumption that our employees at CGM primarily engage in similar activities, such as software development, sales, accounting, procurement and administration, and that these activities are carried out in offices of similar size.

## Climate change

ESRS E1

### Breakdown of own energy generation

In 2024, we generated a total of 28.11 MWh of energy from renewable sources. This energy is generated by photovoltaic installations at our sites. The amount of energy generated is determined from meter readings and refers to the full year.

## Greenhouse gas emissions

### E1-6 Gross Scopes 1, 2, 3 and total GHG emissions

#### Methodologies, significant assumptions and emission factors

The methodologies, significant assumptions and emission factors we used to calculate greenhouse gas emissions are listed on page 45 ff. in the table headed "GHG emissions – Detailed information".

#### Breakdown of GHG emissions

The table "GHG emissions" shows our emissions broken down to Scope 1, Scope 2 and Scope 3 emissions including all sub-categories. Additionally, the percentage of Scope 1 emissions from regulated emission trading is shown separately.

#### Breakdown of Scope 1 and Scope 2 emissions for the reporting group

Within our consolidated accounting group, which includes both the parent company and the subsidiaries, our total Scope 1 emissions amounted to 12,751.08 tCO<sub>2</sub>eq. In terms of Scope 2 emissions, our group reported a total of 5,640.19 tCO<sub>2</sub>eq (location-based; 11,647.62 tCO<sub>2</sub>eq market-based).

We have further broken down this information to separately disclose the emissions of companies over which we exercise operational control. In total, this group accounts for 58.85 tCO<sub>2</sub>eq of Scope 1 emissions and 85.71 tCO<sub>2</sub>eq of Scope 2 emissions.

#### Share of biogenic Scope 1 emissions

There are zero gross GHG emissions from biogenic carbon emissions from the combustion or biodegradation of biomass.

#### Share of biogenic Scope 2 emissions

Our Scope 2 GHG emissions disclose biogenic emissions of CH<sub>4</sub> carbon from the combustion or biodegradation of biomass separately, but include other types of GHG as well (in particular N<sub>2</sub>O and N<sub>2</sub>O). The biogenic emissions amount to 948.89 tCO<sub>2</sub>eq.

In calculating our total GHG emissions, we applied the location-based method, which takes into account the average emission factors of the electricity mix in the regions where we operate. Additionally, we applied the market-based method in calculating our total GHG emissions, which is based on the actual electricity mix of the providers with whom we have contractual agreements.

# ENVIRONMENTAL INFORMATION

## Climate change

ESRS E1

	Retrospectiv e	Comparativ e	Milestones and target years				Annual % of target / base year
			Base year	2024	% N/N-1	2025	
<b>Scope 1 GHG emissions</b>							
<b>Gross Scope 1 GHG emissions (tCO2eq)</b>	-	-	<b>12,751.08</b>	-	-	-	-
Percentage of Scope 1 GHG emissions from regulated emissions trading schemes (%)	-	-	0.00	-	-	-	-
<b>Scope 2 GHG emissions</b>							
<b>Gross location-based Scope 2 GHG emissions (t CO2eq)</b>	-	-	<b>5,640.19</b>	-	-	-	-
<b>Gross market-based Scope 2 GHG emissions (t CO2eq)</b>	-	-	<b>11,647.62</b>	-	-	-	-
<b>Significant Scope 3 GHG emissions</b>							
<b>Total gross indirect (Scope 3 GHG emissions (t CO2e)</b>	-	-	<b>289,311.45</b>	-	-	-	-
Purchased goods and services	-	-	32,917.33	-	-	-	-
Capital goods	-	-	2,855.08	-	-	-	-
Fuel and energy-related activities (not included in Scope 1 or Scope 2)	-	-	6,611.41	-	-	-	-
Upstream transportation and distribution	-	-	-	-	-	-	-
Waste generated in operations	-	-	-	-	-	-	-
Business traveling	-	-	2,918.77	-	-	-	-
Employee commuting	-	-	16,253.86	-	-	-	-
Upstream leased assets	-	-	-	-	-	-	-
Downstream transportation	-	-	-	-	-	-	-
Processing of sold products	-	-	-	-	-	-	-
Use of sold products	-	-	224,913.52	-	-	-	-
End-of-life treatment of sold products	-	-	-	-	-	-	-
Downstream leased assets	-	-	1,752.30	-	-	-	-
Franchises	-	-	-	-	-	-	-
Investments	-	-	1,089.18	-	-	-	-
<b>Total GHG emissions</b>							
<b>Total GHG emissions (location-based) (t CO2eq)</b>	-	-	<b>307,702.72</b>	-	-	-	-
<b>Total GHG emissions (market-based) (t CO2eq)</b>	-	-	<b>313,710.15</b>	-	-	-	-

## Climate change

ESRS E1

### Scope 3 GHG emissions

In calculating our Scope 3 emissions, we have taken into consideration the principles and provisions of the GHG Protocol Corporate Value Chain Accounting and Reporting Standard.

For the Scope 3 emission categories, we conducted a significance analysis using appropriate estimations. The significant Scope 3 categories are shown in the "GHG emissions" table on page 42.

We further used suitable emission factors from recognized databases. The emission factors we used and the reason why they were used are also detailed in the "GHG emissions – Detailed information" table.

We record our Scope 3 emissions for all relevant categories based on the activity data in the current reporting year. In the 2024 reporting year, we carried out a complete Scope 3 inventory. On this basis, we reviewed the significance of Scope 3 categories. The significant categories we identified for CGM include:

- 3.1 Purchased goods and services
- 3.2 Capital goods
- 3.3 Fuel and energy-related activities (not included in Scope 1 and 2)
- 3.6 Business traveling
- 3.7 Employee commuting
- 3.11 Use of sold products
- 3.13 Downstream leased assets
- 3.15 Investments

We will update the Scope 3 inventory in the future whenever significant events or changes occur, but at least every three years.

Our Scope 3 GHG emissions calculation relies on data from certain activities in our company's upstream and downstream value chain. 14.87 % of the emissions from activity data and 0.28 % of the emissions from intensity data are determined based on primary data.

We defined clear reporting boundaries for defining the significant category. We have considered both emissions originating from the consolidated companies, which includes the parent company and its subsidiaries, as well as indirect Scope 3 GHG emissions from associated companies and joint ventures where we have the ability to control operational activities and relationships ("operational control").

## Climate change

ESRS E1

To determine the significant Scope 3 categories, we first carried out a full Scope 3 GHG emissions inventory. The "GHG emissions" table shows all significant categories except for the following categories that were identified as not being significant:

- 3.4 Upstream transportation and distribution: Our business model as a software company with a low share of hardware generates only negligible transport emissions.
- 3.5 Waste generated in operations: As a software producer, we only generate low amounts of waste, and mostly waste from office operations.
- 3.8 Upstream leased assets: As a software company, we do not rent or lease complex production systems or machines or the like.
- 3.9 Downstream transportation: Our hardware products are delivered to our customers by transportation and distribution services that we commission; these are recorded in the "upstream transportation" category.
- 3.10 Processing of sold products: The products we sell are end products, not intermediate products.
- 3.12 End-of-life treatment of sold products: As a software company, we only make very few physical products available to our customers, and these are not produced by us. The emissions generated during the end-of-life treatment of these products are recorded in a separate category, as we act as an intermediary in this regard, with the responsibility for disposal lying primarily with the manufacturers or end-users.
- 3.14 Franchises: We do not operate any franchises at CGM.

### Share of biogenic Scope 3 emissions

We disclose biogenic emissions of CO<sub>2</sub> from the combustion or biodegradation of biomass that occur in our upstream and downstream value chain separately from the gross Scope 3 GHG emissions. These amount to 9,227.86 t CO<sub>2</sub>eq in the reporting year. We include emissions of other types of GHG (such as CH<sub>4</sub> and N<sub>2</sub>O) and emissions of CO<sub>2</sub> that occur in the life cycle of biomass other than from combustion or biodegradation (such as GHG emissions from processing or transporting biomass) in the calculation of regular Scope 3 GHG emissions.

## Climate change

ESRS E1

### GHG emissions – Detailed information

In the following table, we explain our approach to calculating greenhouse gas emissions, in particular with regard to the data sources used, the methodology applied, significant assumptions and underlying emission factors:

Scope	Methodology (including the limitations of the methodology)	Significant assumptions and estimates	Choice of emission factors (EMF) and reasons*
Scope 1	Calculation of direct greenhouse gas emissions from the company's facilities, stationary combustion (electricity, heat, cooling) and from mobile combustion. Calculated on the basis of consumption data (activity data) and matched to an emission factor.	Where no activity data are available, ClimatePartner default values (based on sqm of office buildings) were used. The activity data used is partly based on estimates. Please refer to Section E1-5.	Emission factors from the following databases/sources were used in the calculation: DEFRA and IPCC
Scope 2 location-based	Calculation of indirect greenhouse gas emissions from the purchasing of energy, such as electricity, steam, heat, or cooling. Calculated on the basis of consumption data and matched to an emission factor.	Where no consumption data was available, ClimatePartner default values (based on sqm of office buildings) were used. The activity data used is partly based on estimates. Please refer to Section E1-5.	For location-based emissions, we used average emission factors based on the regional electricity mix for energy generation at the defined locations. Emission factors from the following databases/sources were used in the calculation: Ecoinvent 3.10 and GEMIS 4.95
Scope 2 Market-based	Calculation of indirect greenhouse gas emissions from the purchasing of energy, such as electricity, steam, heat, or cooling. Calculated on the basis of consumption data and matched to an emission factor.	Where no consumption data was available, ClimatePartner default values (based on sqm of office buildings) were used. The activity data used is partly based on estimates. Please refer to Section E1-5.	For market-based emissions, we have used the emission factors provided by the utility companies from whom we have contractually purchased electricity bundled with instruments. These instruments include RET, Gos and PPAs. Emission factors from the following databases/sources were used in the calculation: supplier-specific emission factors.
Scope 3.1	Spend-based method – provides an estimate of emissions for purchased goods and services by collecting data on the economic value of these purchased goods and services and multiplying this value by the relevant secondary emission factors. Classify into groups and assign a corresponding NACE codes, match to emission factors.  Activity-based approach based on consumption data for individual sub-categories (water and external data centers).	Activity-based approach (water): Extrapolation of missing consumption data using average water consumption calculated by ClimatePartner based on CGM's primary data.	To calculate the finance-based data, the emission factors were adjusted using the 2023 inflation rate. The inflation rate for 2024 was not yet published at the time of calculation. This is exclusively based on the EXIOBASE emission factors.  Emission factors from the following databases/sources were used in the activity-based calculation: CP Calculation, Ecoinvent 3.8
Scope 3.2	Spend-based approach based on the purchase volume for the capital goods, which were classified into groups and assigned corresponding NACE codes. These were then matched to an emission factor.	n/a	To calculate the finance-based data, the emission factors were adjusted using the 2023 inflation rate. The inflation rate for 2024 was not yet published at the time of calculation. This is exclusively based on the EXIOBASE emission factors.
Scope 3.3	Activity-based approach based on the collected data for Scope 1 and 2. The calculation focuses on upstream emissions of purchased fuels and purchased electricity. It is made using the average data method, in which emissions are estimated using secondary emission factors (e.g. industry average).	n/a	Emission factors from the following databases/sources were used in the calculation: DEFRA, Ecoinvent 3.10, GEMIS 4.95 and CP Calculation
Scope 3.6	Activity-based approach based on data from business travel booking systems and matched to corresponding emission factors	Activity data was supplemented with average values where necessary to achieve the required data granularity (e.g. use of	Emission factors from the following databases/sources were used in the calculation: DEFRA, research paper and CP

## Climate change

ESRS E1

Scope	Methodology (including the limitations of the methodology)	Significant assumptions and estimates	Choice of emission factors (EMF) and reasons*
	for each type of business trip (such as flight route and flight class). Spend-based approach on the basis of business travel expenditure by type and matched to corresponding emission factors.	average rental car distances if the actual distance travelled was not available). Missing data was extrapolated based on primary data available. Extrapolation is based on FTE per country for sites where no primary data is available.	Calculation. To calculate the finance-based data, the emission factors were adjusted using the 2023 inflation rate. The inflation rate for 2024 was not yet published at the time of calculation. This is exclusively based on the EXIOBASE emission factors.
Scope 3.7	Activity-based approach based on the results of an employee survey regarding their commuting behavior. The survey data was used to quantify the distances and the modes of transport, while each mode of transport was assigned the corresponding emission factor.  It also includes emissions from telework (i.e. employees who work remotely).	Based on the responses to the survey, emissions were calculated for the specific site (emissions based on responses plus extrapolation of missing responses based on primary data).  If the required minimum number of responses was not reached, the extrapolation of the missing responses was based on average values.  If no responses for a primary site were available, the calculation was solely based on average values.  The extrapolation for sites with no primary data was based on headcount for each country.	Emission factors from the following databases/sources were used in the calculation: DEFRA, Mobitool 2.1 and CP Calculation. The appropriate emission factor was used for each mode of transport.
Scope 3.11	Activity-based approach based on the different software types offered by CompuGroup and their target groups such as physicians, pharmacies or hospitals.  When CGM products are used, direct emissions result from the electricity consumption of the electronic devices used to run the software. Indirect emissions were also taken into account, for example those resulting from software downloads or updates. The software products were grouped into clusters based on their target group and typical user behavior. These clusters were then matched to appropriate emission factors.	Assumptions were made regarding typical user profiles. The number of computers running the software, the frequency of use per week and the daily duration of use were entered into the model based on the typical user behavior (e.g. 24/7 software usage in hospitals). The numbers of general physicians and paying customers for the different types of software were based on primary CGM data.	Emission factors from the following databases/sources were used in the calculation: DEFRA
Scope 3.13	Spend-based approach based on revenues generated in connection with the lease of property, plant and equipment, which was classified into groups and then assigned corresponding NACE codes. These were then matched to a suitable emission factor.	n/a	To calculate the finance-based data, the emission factors were adjusted using the 2023 inflation rate. The inflation rate for 2024 was not yet published at the time of calculation. This is exclusively based on the EXIOBASE emission factors.
Scope 3.15	Spend-based approach based on investment volume per country. The investments were assigned the corresponding NACE codes and matched to a suitable emission factor.	n/a	To calculate the finance-based data, the emission factors were adjusted using the 2023 inflation rate. The inflation rate for 2024 was not yet published at the time of calculation. This is exclusively based on the EXIOBASE emission factors.

\* The GHG Protocol defines five principles for the assessment of data quality: Reliability, Technological Representativeness, Completeness, Geographical Representativeness and Temporal Representativeness. These principles provide a framework for assessing the quality of emission factors in calculations.

## Climate change

ESRS E1

The process of collecting and calculating data for all of the above metrics was supported by the ClimatePartner Footprint Calculator, a tool specifically designed to collect and analyze this data.

Our GHG emissions include CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub> and NF<sub>3</sub>.

To calculate the intensity of total GHG emissions, we used total GHG emissions in the numerator and total net revenue in the denominator (1,153,987 kEUR as stated in the "Consolidated Income Statement" in the 2024 consolidated financial statements).

	2024
Total GHG emissions (location-based) in t CO <sub>2</sub> eq	307,702.72
Group revenues in kEUR	1,153,987
Total GHG emissions per net revenue (location-based) (t CO <sub>2</sub> eq / kEUR)	<b>0.27</b>

	2024
Total GHG emissions (market-based) in t CO <sub>2</sub> eq	313,710.15
Group revenues in kEUR	1,153,987
Total GHG emissions per net revenue (market-based) in t CO <sub>2</sub> eq / kEUR	<b>0.27</b>

## Climate change

ESRS E1

### Greenhouse gas removals and greenhouse gas mitigation projects

#### *E1-7 – GHG removals and GHG mitigation projects financed through carbon credits*

The company does not currently have any greenhouse gas removal or reduction projects financed by carbon credits and therefore has no metrics to report on this topic.

### Internal carbon pricing

#### *E1-8 – Internal carbon pricing*

The company does not currently apply any internal carbon pricing systems and therefore has no metrics to report on this topic.

## Own workforce

ESRS S1

### Material impacts, risks, and opportunities related to own workforce

#### *S1 – SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model*

The actual and potential positive impacts on our workforce identified in our materiality analysis are closely connected to both our strategy and our business model. Fundamental working conditions, upskilling and talent acquisition are important topics. This is crucial as both our workers and our strategic direction in this area are key to CGM's business success. The company's success and the implementation of the corporate strategy are very much dependent on highly skilled and motivated workers, creating a link between the risks arising from workforce-related impacts and dependencies and the corporate strategy.

None of the identified potential negative impacts on workers result directly from CGM's business model or strategy (cf. Materiality Assessment). Furthermore, none of the potential negative impacts identified in our materiality analysis are considered to be widespread or systemic in the context of our business activities. Rather, we assume that these are simply one-off cases. Negative impacts or risks cannot be ruled out in exceptional cases of non-compliance with relevant policies and standards.

In the disclosures on strategy and business model, we take into account all individuals within our workforce who are materially affected by our business activities.

Pursuant to the definition in ESRS S1, the undertaking's workforce includes both employees (hereinafter "employees") and external workers. Please refer to section „Characteristics of the Company's Employees" for a detailed definition of employees.

The material potential negative impacts identified in our materiality analysis regarding unfair working conditions and equal treatment and equal opportunities may occur in all industries or countries.

The positive impacts identified in our materiality analysis, on the other hand, such as good working conditions, a diverse working environment and extensive skills development, are the result of our human resources strategy and the actions implemented. These actions apply to all our employees.

The material risks and opportunities relate to ensuring fair working conditions, such as appropriate wage levels, gender equality and diversity. Opportunities arise as employee morale and motivation increase. Risks can arise from potential negative impacts on reputation, which may lead to higher employee turnover rates or a lack of qualified staff.

## Own workforce

ESRS S1

We have not yet adopted any transition plans with regard to the environment and the realization of environmentally and climate-neutral activities and are therefore unable to comment on the impact this will have on our workers.

With regard to our own operations, we have not identified any areas with a significant risk of incidents of forced labor or child labor.

Our analyses did not reveal any specific groups of individuals within our workforce who might be particularly negatively affected.

The identified risks that result from our negative impacts relate to all of our employees equally.

### Policies related to own workforce

#### ***S1-1 – Policies related to own workforce***

We have adopted the following policies to manage material impacts, risks and opportunities related to our workforce and disclose these in accordance with the minimum reporting requirements regarding policies (MDR-P).

Our policies are founded on our corporate values, which were defined back in 2022. They set the standard for collaboration, communication and cultural development both within our organization and in interactions with external partners.

- Act with integrity and respect!
- Deliver great service every day!
- Collaborate and take ownership!
- Take pride in simplicity!
- Stay curious and have fun!
- We care and give back!

The Code of Ethics and Policy Statement apply to all employees while the Mobile Work Guideline focuses on CGM and its subsidiaries in Germany (unless other works agreements are in place). The Code of Ethics sets standards for responsible business practices, data protection and social responsibility. The "CGM policy statement – Our Commitment to Human Rights" underlines CGM's commitment to respect human rights and minimize related risks. The Mobile Work Guideline promotes flexibility and work-life balance by defining clear responsibilities for ergonomic conditions and data protection.

## Own workforce

ESRS S1

Name of the Policy	Code of Ethics
Description of the key contents of the policy	<p>The Code of Ethics is a set of principles and guidelines that apply equally to all CGM employees. It is the basis for CGM's company values as defined in 2021.</p> <p>The Code of Ethics covers the following topics:</p> <ul style="list-style-type: none"> <li>◦ Responsibility in business operations (fair competition, combating bribery and corruption, conflicts of interest, insider trading/financial integrity, donations/sponsorship, business partner due diligence);</li> <li>◦ Handling data and information (protection of company assets, data privacy and protection);</li> <li>◦ Social responsibility (diversity and equal opportunities, human rights, occupational health and safety, environment and climate).</li> </ul>
General objectives of the policy in terms of activities, upstream and/or downstream value chain, geographies and, where applicable, affected stakeholder groups	The objective of the Code of Ethics is to ensure ethical behavior in the workplace and to prevent violations of CGM's corporate responsibility obligations by establishing clear and accessible standards of conduct.
Scope of the policy	The Code of Ethics applies to all employees, as well as business partners and third parties acting on behalf of CGM.
Process for monitoring the policy	First of all, the managerial staff of CGM act as role models and are the first point of contact for questions regarding the understanding of this Code. Managerial staff are responsible for ensuring the policies are complied with in operational business and Group Compliance provides the necessary support. CGM counts on every employee to abide by the guidelines and values on which this Code is based. The Code of Ethics is introduced during the mandatory Onboarding Days to ensure that every new employee becomes familiar with it. The onboarding training sessions for new employees are recorded and made available to view again. We also provide regular training on the Code of Ethics to our existing employees and senior managers.
Most senior level in our company's organization that is accountable for the implementation of the policy	The Managing Directors have the overall responsibility for strategic alignment and compliance with corporate policies. The Global General Counsel and Chief Compliance Officer are responsible for the Code of Ethics and are supported by Group Compliance and Corporate Responsibility.
Where relevant: a reference to third-party standards or initiatives	Not relevant
Where relevant: consideration given to the interests of key stakeholders	The Code of Ethics was designed to consider the interests of our employees, customers, business partners and other affected stakeholders. For this purpose, the relevant CGM stakeholder representatives, such as General Legal Counsel, Group Compliance Officer, Group Procurement, Chief Human Resources Officer, VP Sustainability and all Managing Directors were involved in developing the Code.
	Additionally, the Code reflects our comprehensive social commitments in the healthcare sector.
Where relevant: whether and how the company makes the policy available to potentially affected stakeholders	Published on the CGM corporate website (in German and English). This reference is included in all training sessions and copies are provided on demand.

## Own workforce

ESRS S1

Name of the Policy	<b>CGM policy statement – Our Commitment to Human Rights</b>
Description of the key contents of the policy	The most important content of the Policy Statement is the commitment of CGM to uphold human rights both in its own operations and in the supply chain.  It also describes how CGM fulfils this obligation and includes the elements of governance and responsibilities, risk analysis, preventive and remedial action, grievance mechanism, documentation and reporting obligations, as well as monitoring the effectiveness.
General objectives of the policy	CGM's aim regarding its employees is to create an environment that respects and protects human and personal rights as well as the dignity of all employees. This is supported by implementing guidelines such as the CGM Code of Ethics and the CGM Book of Values, which promote responsible and ethical behavior.
Coverage of the policy in terms of activities, upstream and/or downstream value chain, geographies and, where applicable, affected stakeholder groups	The Policy Statement applies to all employees, business partners and third parties acting on behalf of CGM.
Process for monitoring the policy	CGM investigates any potential or actual human rights violations that are identified or reported according to a defined procedure. For this purpose, we have established a whistleblower hotline as required by the applicable legal provisions.  Furthermore, CGM continually documents and fulfils its due diligence obligations in its own operations, and prepares an annual report in compliance with the statutory provisions.  The effectiveness of our implemented due diligence obligations, including complaint/grievance procedures, risk management, preventive and remedial action, is reviewed at least once a year and whenever required. We also monitor current legal developments and prepare for upcoming changes in regulatory requirements as needed.
Most senior level in our company's organization that is accountable for the implementation of the policy	The Managing Directors of CGM are responsible for implementing the Policy Statement and for ensuring that it is complied with. They are supported by Corporate Responsibility, the Procurement organization and Group Risk Management, which collaborate closely with the group companies.
Where relevant: a reference to third-party standards or initiatives	Not relevant
Where relevant: consideration given to the interests of key stakeholders	The Policy Statement was designed to consider the interests of our employees, customers, business partners and other affected stakeholders. Relevant CGM stakeholder representatives from Corporate Responsibility, Group Procurement, Group Risk Management, Group Legal and Compliance as well as all Managing Directors were involved in developing the statement.
Where relevant: whether and how the company makes the policy available to potentially affected stakeholders	Published on the CGM corporate website (in German and English). This reference is included in all internal training sessions at CGM and copies are provided on demand.

## Own workforce

ESRS S1

Name of the Policy	<b>Mobile Work Guideline</b>
Description of the key contents of the policy	The Mobile Work Guideline addresses the issues of flexibility and the balance between work and personal life of CGM employees. It enables our employees to work remotely with their superiors' consent, while maintaining their connection to the team. The Guideline governs the responsibilities for guaranteeing ergonomic working conditions, adherence to data privacy provisions and recording of working times.
General objectives of the policy	The goal is to define a framework for working remotely in order to provide CGM's employees with flexibility and better work-life balance. It also ensures CGM employees have a structured flexible work environment. The aim of the Guideline is to create a framework for working from home as well as a structured, adaptable working environment.
Coverage of the policy in terms of activities, upstream and/or downstream value chain, geographies and, where applicable, affected stakeholder groups	This Guideline applies to all employees of CompuGroup Medical SE & Co. KGaA and its associated companies within the meaning of section 15 German Stock Corporation Act (AktG) in Germany to the extent that no other relevant works agreements are in place.
Process for monitoring the policy	Individual mobile work agreements are filed in the Human Resource Management System (HRMS). It must be ensured by the managerial staff that such agreements exist and are filed. This allows employees to take advantage of mobile working with the approval of their immediate supervisor.
Most senior level in our company's organization that is accountable for the implementation of the policy	Compliance with and implementation of the Mobile Work Guideline is the responsibility of the respective manager. The Guideline is published by the Chief Human Resources Officer who reports directly to the CEO.
Where relevant: a reference to third-party standards or initiatives	Not relevant
Where relevant: consideration given to the interests of key stakeholders	Not relevant
Where relevant: whether and how the company makes the policy available to potentially affected stakeholders	Publication on the CGM intranet and e-mail transmission of the document to all affected.

In order to strengthen our commitment to human rights of our workforce, we have developed the CGM Policy Statement – Our Commitment to Human Rights. This Policy Statement is aligned with the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work and the OECD Guidelines for Multinational Enterprises. It lays down our expectations of our own operations and our suppliers and specifies responsibilities, processes and the entire risk management system implemented to guarantee respect for human rights.

Our commitment is further strengthened by providing our employees with training on the anti-discrimination and equal treatment principles. There is a mandatory session during the Onboarding Days that addresses the importance of human rights in the workplace. Moreover, our HR department works closely with the management teams to guarantee that human rights standards are observed in all the aspects of human resource management.

## Own workforce

ESRS S1

Suspected human rights violations can also be reported through our whistleblower system; to date no cases of human rights violations have been confirmed. If a human rights violation should be confirmed during the investigations, we will take specific remedial action to address the individual case.

Our policies with regard to our own workforce are aligned with the relevant internationally recognized instruments. By conducting internal audits, we ensure that our policies are aligned with these relevant instruments, including the UN Guiding Principles on Business and Human Rights. Furthermore, our policies in relation to our own workforce explicitly address trafficking in human beings, forced labor or compulsory labor and child labor. In order to prevent work-related accidents within our organization, we have introduced a mandatory training program and a corresponding risk assessment in Germany to raise awareness and thus reduce the risks. We have also appointed first responders who are specifically trained for accidents.

We have introduced specific policies in our organization to prevent discrimination and harassment and in order to promote equal opportunities, diversity and inclusion.

Our Code of Ethics covers extensive forms of discrimination and explicitly addresses discrimination on the grounds of gender, age, disability, sexual orientation, religion, political opinion, national extraction or ethnic origin and all other forms of discrimination covered by EU and national legislation.

Furthermore, we are not subject to any specific policy commitments related to inclusion or positive action for people from groups at particular risk of vulnerability in our own workforce.

Our policies are communicated in mandatory training sessions during the Onboarding Days as well as recurring training programs. These sessions aim to prevent and combat discrimination as soon as it occurs while also promoting diversity and inclusion.

Our Supplier Code of Conduct focuses on the safety of workers and addresses issues such as precarious work, human trafficking, forced or compulsory labor and child labor. These provisions are aligned with the applicable ILO standards and express our expectations regarding ethical and responsible practices throughout our entire supply chain.

## Own workforce

ESRS S1

### Involvement of the own workforce

#### **S1-2 – Processes for engaging with own workers and workers' representatives about impacts**

We actively take into account the perspectives of our workforce in general and our own workers in particular. Through digital communication platforms, employee meetings and regular employee satisfaction surveys (CGM "Employee Voice"), we integrate their concerns into our decisions and manage our activities accordingly. These instruments help us to manage both the actual and the potential impacts on our employees. The engagement of our own workforce occurs either directly or indirectly through workers' representatives.

The exchange via digital communication platforms is continuously taking place throughout the year. The digital exchange platforms are primarily used to provide our employees with information. The information we exchange on these platforms can be commented on by employees at any time, including after the publication date.

Townhall meetings take place regularly, providing an opportunity for employees and their representatives to ask questions and share comments. These questions are usually answered directly, or the answers and comments are published as a follow-up. The town hall meetings are designed to both inform and listen to our employees.

CGM Employee Voice takes place twice a year. It includes a feature that allows managers and employees to communicate and exchange views anonymously. CGM Employee Voice has been designed to listen to the concerns of our employees. All employees of the CGM Group are eligible to participate. The means of engagement available are not centrally predefined, but are subject to a situational assessment by the manager.

Our CEO and the Managing Directors have operational responsibility for ensuring that this engagement happens and that the concerns of our employees are actively incorporated in our strategy. This responsibility is delegated to all the company's managerial staff. We assess the effectiveness of the engagement with our employees by participation in CGM Employee Voice.

### Management of negative impacts and channels for the own workforce

#### **S1-3 – Processes to remediate negative impacts and channels for own workforce to raise concerns**

CGM has implemented a grievance/complaints mechanism in order to effectively address potential negative impacts on labor-related workers' rights. If we discover that CGM has caused or contributed to an actual negative impact with respect to human rights and our main topics of working conditions as well as equal treatment and opportunities for all, we take or participate in remedial action in line with our findings. The appropriate actions are designed on a case-by-case basis. The effectiveness of the remedial actions is reviewed whenever required.

## Own workforce

ESRS S1

Preventive actions, in particular internal training programs and the communication of expected employee compliance with the Code of Ethics and CGM's ethical standards and values, have also proved effective.

Our workers can report any concerns confidentially and safely through a transparently communicated and clearly defined reporting channel, the CGM Ethics Line. The CGM Ethics Line is a specific communication channel that provides a protected space for whistleblowers to report incidents that violate legal provisions or policies. In addition to a web-based platform for electronic reporting, CGM provides a hotline as well as the option to submit reports by post or in person.

We have also established mechanisms to address complaints and grievances that relate to employee matters. This includes points of contact that comply with the legal requirements of the German Act on Equal Treatment (AGG). In addition, employees can also raise concerns with managers, workers' representatives (if available) or Human Resources. In reaction to a report, the relevant HR officer will discuss the steps with the individual concerned. The existence and use of these direct personal reporting channels are an integral part of the onboarding training sessions and the global training for managerial staff.

We actively promote the accessibility of grievance/complaint channels for our employees by providing comprehensive information – on our CGM website, the intranet (Confluence) and during our global training sessions. This ensures that all internal stakeholders are always informed about these options.

A systematic process documents, tracks and monitors all reports received. We carry out regular feedback rounds, especially with our colleagues in HR, to take their perspectives and experience into account.

We review the effectiveness of our grievance/complaints mechanism every year during our compliance risk assessment and whenever required. CGM assesses whether employees are aware of, and trust, the grievance/complaints mechanism and the reporting channels as a way to raise their concerns or needs. This is ensured through publicly accessible information on the CGM website, the intranet and via the web-based tool, as well as through clear guidelines for third parties. We also review the user-friendliness of the web-based tools. In addition, we have taken steps to protect individuals who use these channels from retaliation. Our whistleblower system, for example, protects the individual's identity and guarantees anonymity where legally possible.

## Own workforce

ESRS S1

### Actions and approaches to material impacts and risks related to the own workforce

**S1-4 – Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions CGM aims to effectively manage the material impacts, risks and opportunities associated with its workforce through targeted actions. The main initiatives focus on the following areas:**

To prevent and mitigate negative impacts, CGM has introduced its CGM Ethics Line to allow anonymous reporting of any violations, as well as the CGM Employee Voice surveys, which gather direct feedback to improve working conditions. Actions to promote positive impact include initiatives such as the CGM Leadership Essentials training week and the CGM First career program, both of which aim to strengthen management skills and develop internal talent.

The effectiveness of these initiatives is monitored with a structured feedback system and regular analyses of the survey results. The risk and opportunity management is based on comprehensive training programs that promote a culture of continuous learning. CGM makes sure that all corporate practices are in line with ethical principles and that they have no negative impacts on the workforce. Strategic investments in personnel management and development underline CGM's commitment to creating a positive and productive work environment for the benefit of both the employees and the company.

Specifically, we have conducted the following actions in order to prevent or mitigate material negative impacts on our workers. These comprise actions that are already implemented, are being maintained and continuously applied.

Name of the action/action plan	CGM Ethics Line
Action implemented in the reporting year	<p>CGM strives to clarify any incidents contravening legal provisions or internal policies without delay to prevent violations. Therefore, at the end of 2021 CGM set up the CGM Ethics Line as a whistleblower system in accordance with the legal requirements in Germany (Whistleblower Protection Act (HinSchG)).</p> <p>The CGM Ethics Line is a specific communication channel that provides a protected space for employees to report incidents. All information received by CGM via this CGM Ethics Line is investigated without delay. In addition, appropriate and adequate remedial and adjustment actions are taken based on the insights gained.</p>
Action planned, including expected outcome and planned timeframe for completion	<p>Review of the tool in use and assessment of potential alternative suppliers to increase user-friendliness, in particular with regard to administration.</p> <p>The action will continue in coming years.</p>
Coverage in terms of activities, upstream and/or downstream value chain, geographies and, where applicable, affected stakeholder groups	<p>The CGM Ethics Line is available to all employees at CGM, in all geographical regions.</p> <p>We support the availability of reporting channels at the workplace of our workforce by proactively informing them on the CGM website, on our intranet and during global training sessions, thus ensuring they are available for internal stakeholders.</p>
Where applicable: contribution to achieving the policy objectives and targets	<p>The Ethics Line is a key contributor to achieving our objectives, as it allows anyone to report violations anonymously and without fear of retaliation. It is therefore an important action to ensure the effectiveness of the policies and also allows for the timely implementation of corrective and preventive action in the event of actual violations.</p>

## Own workforce

ESRS S1

Name of the action/action plan	<b>CGM Employee Voice survey</b>
Action implemented in the reporting year	In December 2021, CGM initiated the global employee survey CGM Employee Voice. This feedback is regularly collected and analyzed in order to measure and further improve the work situation across the entire company. Additionally, we also analyze cross-departmental and group-wide initiatives. Two surveys were conducted during the period under review.
Action planned, including expected outcome and planned timeframe for completion	We expect to see an increase in operational actions derived from the surveys and their findings. All employees are informed about and invited to participate in the voluntary CGM Employee Voice survey. The managers are supported by Group HR in analyzing and working with the respective feedback. Employee engagement and satisfaction are part of the short-term incentive architecture for all managerial staff with a bonus agreement. CGM Employee Voice surveys will continue to be conducted regularly in the future, typically twice a year.
Coverage in terms of activities, upstream and/or downstream value chain, geographies and, where applicable, affected stakeholder groups	All employees of CompuGroup Medical SE & Co. KGaA and its subsidiaries worldwide.
Where relevant: contribution to achieving the policy objectives and targets	Not relevant

Additionally, we have taken the following actions to achieve positive impacts on our employees:

Name of the action/action plan	<b>Onboarding Days (overview)</b>
Action implemented in the reporting year	The purpose of the Onboarding Days, which were introduced in 2023, is to acquaint new hires with CGM; this includes the history of CGM, its strategy, working style, the most important processes as well as the expectations regarding compliance with provisions relating to data protection, IT security, corruption and bribery. The Onboarding Days modules are offered every month and the invitations are sent out by Group HR. They are mandatory and must be attended by all new hires worldwide.
Action planned, including expected outcome and planned timeframe for completion	The expected outcomes of the Onboarding Days are that all new employees develop a shared understanding of the fundamental expectations and requirements regarding the company culture at CGM, the compliance policies and internal processes. The intention is to ensure that every employee is well-informed and in a position to perform well within the company. The Onboarding Days will continue to take place on a monthly basis for all new employees.
Coverage in terms of activities, upstream and/or downstream value chain, geographies and, where applicable, affected stakeholder groups	All new employees of CompuGroup Medical SE & Co. KGaA and its subsidiaries worldwide.
Where relevant: contribution to achieving the policy objectives and targets	Not relevant

## Own workforce

ESRS S1

Name of the action/action plan	<b>Individual training sessions</b>
Action implemented in the reporting year	<p>The company's success is directly associated with each individual employee's knowledge, skills and initiative, which are the driving forces for innovation and adaptability.</p> <p>CGM promotes a culture of continuous learning and personal development and pursues a learning philosophy that encourages and empowers each individual to take responsibility for their own learning journey.</p> <p>Learning is not only limited to formal training programs. CGM encourages its employees to take initiative and actively search for learning possibilities inside and outside of their workplace, such as online courses or webinars from external providers, training programs or initiatives for additional qualifications.</p> <p>Furthermore, the CGM learning platform offers more than 750 e-learnings and webinars. The platform is accessible to everyone, and all employees are invited on a regular basis to look for and participate in suitable events.</p>
Action planned, including expected outcome and planned timeframe for completion	<p>The expected outcome is to enhance individual skills development.</p> <p>The training sessions will continue in coming years, and the training program will also be expanded as needed to meet demand.</p>
Coverage in terms of activities, upstream and/or downstream value chain, geographies and, where applicable, affected stakeholder groups	<p>Depending on the training program, varying target groups within CompuGroup Medical SE &amp; Co. KGaA and its subsidiaries worldwide.</p> <p>The relevant target groups are based on factors such as job profile, level of experience or length of service with the company.</p>
Where relevant: contribution to achieving the policy objectives and targets	Not relevant

Name of the action/action plan	<b>"CGM Leadership Essentials" training week</b>
Action implemented in the reporting year	<p>The CGM Leadership Essentials training week was introduced in 2023 and continued to be implemented throughout 2024 to support the development of a common understanding of CGM's core leadership principles.</p> <p>It forms the basis of a strong leadership culture in an international company and imparts the required fundamental leadership knowledge to successfully lead our teams and to achieve the company objectives. Leadership Essentials is an international training week for all managerial staff at various seniority levels and irrespective of the length of service.</p> <p>The program is held in English while, depending on the participants, the small group sessions within the program are offered in various languages.</p>
Action planned, including expected outcome and planned timeframe for completion	<p>The expected outcome is to establish a shared understanding of CGM's leadership culture and to ensure its implementation.</p> <p>The CGM Leadership Essentials week will continue in coming years.</p>
Coverage in terms of activities, upstream and/or downstream value chain, geographies and, where applicable, affected stakeholder groups	All managerial staff of CompuGroup Medical SE & Co. KGaA and its subsidiaries worldwide. The program is coordinated and communicated by the HR department. The managerial staff themselves are responsible for registering.
Where relevant: contribution to achieving the policy objectives and targets	Not relevant

## Own workforce

ESRS S1

CGM aims to ensure that its own operations do not cause or contribute to any significant actual negative impacts on its own workforce. By implementing various actions, including effective grievance mechanisms, CGM aims to create a positive and supportive work environment for its employees. If necessary, appropriate and adequate actions are identified in response to actual negative impacts on the workforce. Regular employee feedback is used to identify challenges.

We track and assess the effectiveness of our actions for our workers by conducting regular employee surveys to measure the satisfaction and commitment of our workforce.

By consulting our employees and by means of regular assessments by Group Human Resources, we identify required and suitable actions in response to particular actual or potential negative impacts on our workers.

In order to address and mitigate material risks, we have introduced the following actions: we have established clear policies and standards such as the Mobile Work Policy and the CGM Ethics Line. We have further introduced CGM Employee Voice to conduct regular surveys on employee satisfaction and to receive direct feedback regarding our employees' viewpoint. We actively track the effectiveness of these actions by analyzing relevant metrics such as recruiting-relevant indicators. Material risks are marginally influenced by external factors such as the shortage of skilled labor and the importance of the company's reputation in the employers' market. We are also trying to reduce these effects by introducing appropriate actions. Personnel-related risks are also firmly integrated into our risk management processes.

## Own workforce

ESRS S1

The global Onboarding Days initiative serves to leverage our material opportunities in the areas of gender equality and diversity. Our mindset and values are conveyed to all new CGM colleagues in these sessions. To enhance our attractiveness as an employer for our employees – which also includes adequate wages and salaries – we conduct employee satisfaction surveys at least twice a year. We have developed a comprehensive training program available to all staff to ensure the continuous development of our employees.

We actively ensure that our behavior has no material negative impacts on our workers. This is achieved by means of the globally established HR Business Partner model. The HR Business Partners serve our managerial staff as strategic partners for all employee-related issues and, additionally, as a cross-departmental corrective ensuring that internal benchmarks are observed.

CGM deploys resources, including specialized professionals (e.g. HR managers, compliance officers), financial investments (e.g. skills development and training management) and technological tools (e.g. e-learning platforms) to effectively manage the company's material impacts. Through stakeholder engagement (cf. Involvement of the own workers) and continuous improvement in line with international standards, CGM ensures that its sustainability efforts are both effective and transparent. In town hall meetings and other formats we provide our employees with the corresponding information. The managerial staff can avail themselves of the relevant metrics in the HR management systems.

## Targets related to managing impacts, risks, and opportunities related to the own workforce

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

We have identified the following targets related to our material impacts, risks and opportunities on our workers:

Name/description of the target	Prevent violations of ethical standards and CGM corporate values.
Where applicable: description of the relationship of the target to the policy objectives	The Code of Ethics aims to define ethical standards at CGM and to ensure that these standards are adhered to.
The defined target level to be achieved and the period to which the target applies	Our absolute target for the reporting year was to ensure that no confirmed violations of the CGM Code of Ethics were identified – whether through investigations of reports via the CGM whistleblower hotline, other reporting channels or as a result of internal audits.
Scope of the target, including the company's activities and/or its upstream and/or downstream value chain where applicable and geographical boundaries	CompuGroup Medical SE & Co. KGaA and its subsidiaries worldwide.
Baseline value and base year	Number of violations in the reporting period January to December 2024.
Progress of target achievement	The target of 0 confirmed violations was achieved for the 2024 reporting year.
Methodologies and significant assumptions	The target includes all reports submitted to CGM via the CGM Whistleblower Hotline, other reporting channels or as a result of internal audits. The target was determined without directly involving stakeholders.
Changes in targets and corresponding metrics	No changes were made to the targets in the reporting year.

Name/description of the target	Improvement of the Employee Net Promoter Score (NPS)
Where applicable: description of the relationship of the target to the policy objectives	The established target of improving the Employee NPS aims to increase the satisfaction and retention of our employees, which is directly related to our overall strategy of promoting a positive corporate culture, significantly shaped by our Code of Ethics.
The defined target level to be achieved and	Target of an improved NPS compared to the previous reporting period.

## Own workforce

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the period to which the target applies

Scope of the target, including the company's activities and/or its upstream and/or downstream value chain where applicable and geographical boundaries

Baseline value and base year

The reference value is based on the results of the employee survey from 2023.

Progress of target achievement

n/a

Methodologies and significant assumptions

Employee satisfaction is assessed through anonymous employee surveys conducted on digital platforms.

Changes in targets and corresponding metrics

No changes were made to the targets in the reporting year.

A clear expectation was conveyed to the CGM employees with the introduction of the Code of Ethics. We count on each CGM employee to implement the guidelines and values anchored in the Code. Our managers serve as role models and are the first point of contact for questions that arise. They ensure that the guidelines are adhered to and take appropriate actions to prevent violations. Our objective is for all workers to comply with the Code of Ethics which would mean that no confirmed violations are recorded.

Beyond this, we have not engaged directly with our employees to track CGM's performance against these objectives, nor to identify lessons learned or opportunities for improvement arising from CGM's performance.

## Own workforce

ESRS S1

### Characteristics of the undertaking's employees

#### **S1-6 – Characteristics of the undertaking's employees**

##### **Total number of employees by head count and breakdown by gender**

In the following section, we report on the total number of CGM employees by head count and breakdown by gender.

Gender	Number of employees (head count)
Male	5,478
Female	3,107
Diverse	0
Not disclosed	1
<b>Total number of employees</b>	<b>8,586</b>

##### **Total number of employees in countries with significant employment**

The following table shows the number of employees for countries in which CGM has at least 50 employees, which account for at least 10 % of the company's total number of employees.

Country	Number of employees (head count)
Germany	3,782
India	1,375

The number of employees corresponds to the average number of people employed during the 2024 financial year. CGM collects data on the total number of employees by head count, including a breakdown by gender and country. Primary data is taken from the centralized HR system Workday.

We define the sub-group 'employees' within our 'own workforce' as every natural person who is obliged to provide services to CGM under an active employment contract. This comprises permanent full-time employees, part-time employees, temporary employees and working students. Additionally, this definition includes employees during their probationary period, employees who work permanently from home, employees absent from work due to maternity leave or care leave (not including 'Elternzeit' parental leave), employees on extended sick leave or during medical rehabilitation, on unpaid leave, absent due to garden leave, or during the active phase of partial retirement. Individuals who are employed by external partner companies or who work for us on a freelance basis are defined as external workers under the ESRS guidelines.

## Own workforce

ESRS S1

The gender reported in the scope of this standard is based on the information provided by employees in the HR system and includes the categories 'Male', 'Female', 'Diverse' and 'Not disclosed'. In some EU Member States, it is possible for individuals to legally register with a third, often neutral, gender, which is categorized as 'Diverse' in the table above. Please note that this only applies to the countries Iceland, Germany and Malta.

### Total number of employees by type of contract, breakdown by gender

The following table shows information about the average number of employees by type of contract and a breakdown by gender.

head count	Female	Male	Diverse	Not disclosed	Total
Number of employees	3,107	5,478	0	1	8,586
Number of permanent employees	3,025	5,399	0	1	8,425
Number of temporary employees	82	79	0	0	161
Number of non-guaranteed hours employees	0	0	0	0	0

At CGM, 'permanent employees' include staff with permanent employment contracts, employees in active partial retirement and expatriates. CGM aims to maintain the proportion of permanently employed staff at a level comparable to the current share. Our 'temporary employees' include staff with fixed-term contracts, including part-time staff on parental leave, temporary agency staff, students and interns. 'On-demand workers' would include staff without contractually agreed working hours or hourly pay. CGM does not have any on-demand workers.

### Total number and ratio of employees who have left the undertaking in the reporting period

In the period under review, a total of 1,758 of our employees left the company. The rate of employee turnover during the reporting period was 20.48 %. The ratio is affected, among other things, by the reorganization program that began in the reporting year 2023.

The rate of employee turnover reflects the number of employees who have left the company in relation to the total number of employees. This is the total number of employees who have left the company, either voluntarily or through redundancy, retirement or death. Primary data is taken from the centralized HR system. The employee turnover rate refers to the full year 2024. Additional information on CGM's headcount is available in the consolidated financial statements under "Personnel expenses and employees". In contrast to the definition under ESRS S1-6, the total headcount of 8,773 stated in that table also includes apprentices and dual-program students.

## Own workforce

ESRS S1

### Diversity metrics

#### S1-9 – Diversity metrics

##### Gender distribution by number and percentage at the most senior management level

In order to impart a comprehensive understanding of the diversity in our company, we disclose the gender distribution at top management and age distribution among our employees:

Employees at the most senior management level by gender	Head count	Percentage
Male	260	75 %
Female	86	25 %
Diverse	0	0
Not disclosed	0	0
Total	346	100 %

The gender distribution at the most senior management level is reported as at December 31, 2024. It refers to the employee groups at the top two management levels below the Managing Directors. Primary data is taken from the centralized HR system Workday.

##### Distribution of employees by age group

The following disclosure is to provide an insight into the different age groups among our employees:

Employees by age group	Head count
Total workforce	8,586
<b>Age groups</b>	
<30 years old	1,567
30 - 50 years old	5,112
>50 years old	1,907

The number of employees by age group refers to the average number of employees in the 2024 financial year. Primary data is taken from the centralized HR system.

## Own workforce

ESRS S1

### Adequate wages

#### **S1-10 Adequate wages**

All employees in the EEA countries receive appropriate remuneration in line with the European minimum wage rules. All non-EEA employees receive appropriate remuneration in line with applicable national minimum wages or benchmarks.

In determining fair wages, we have followed the ESRS regulations. Primary data on the remuneration components relevant to total annual remuneration in relation to the guaranteed components of remuneration for all employees is extracted from our HR system, Workday.

### Remuneration metrics

#### **S1-16 – Remuneration metrics (pay gap and total remuneration)**

##### **Information on the gender pay gap**

The gender pay gap at CGM without considering job roles or areas of responsibilities is 7.76%.

The gender pay gap is calculated by comparing the difference between the average hourly gross earnings of male employees and the average hourly gross earnings of female employees. The definition of 'employee' is in line with S1-6. This calculation does not include employees who identify as 'diverse'. In calculating net working days, the denominator takes into account public holidays and vacation days in each country, as well as differences in the number of hours worked per week in each country. To calculate this, we use the formula defined in the ESRS for calculating the ratio. The primary data and sourced from our central HR system and is reported as at December 31, 2024.

##### **Annual total remuneration ratio of the highest paid individual to the median annual total remuneration for all employees**

The ratio between the annual total remuneration of our highest paid individual to the median annual total remuneration for all our employees (excluding the highest-paid individual is 33.

The annual total remuneration ratio is determined by comparing the remuneration of the highest paid individual (also including the Managing Directors) at CGM with the median remuneration of all CGM employees. The definition of 'employee' is in line with S1-6. The calculation is based on the assumption that all employees meet their individual targets and therefore receive 100 % of their bonus. The contractually agreed total compensation is the basis for the calculation. The primary data and sourced from our central HR system and is reported as at December 31, 2024.

## Own workforce

ESRS S1

### Incidents, complaints and severe human rights impacts

**S1-17 – Incidents, complaints and severe human rights impacts**

#### The number of incidents of discrimination, including harassment, reported in the reporting period

As part of our commitment to transparency and accountability, we aim to present a clear view of work-related incidents and severe human rights impacts affecting our own workforce. In the period under review, we recorded no incidents of discrimination, including harassment, affecting either internal or external stakeholders.

The number of reported incidents of discrimination, including harassment, is reported and recorded through various channels such as the CGM Ethics Line, HR Business Partner and the Compliance department. It is assumed that all incidents have been reported and described in a correct manner. The primary data is transmitted by the departments and divisions, recorded centrally and relates to the period from January 1, 2024 to December 31, 2024.

#### Number of complaints filed through reporting channels

We received three reports via internal grievance mechanisms, which were not incidents of discrimination or harassment.

After thorough investigation, the reported incidents were not confirmed. These incidents were subsequently closed, and no actions were taken.

The number of reported incidents, excluding incidents of discrimination including harassment, which are already reported under S1-17-103a), are reported and recorded through various channels such as the CGM Ethics Line, HR Business Partner and the Compliance department. It is assumed that all incidents have been reported and described in a correct manner. The primary data is transmitted by the departments and divisions, recorded centrally and relates to the full year 2024.

## Own workforce

ESRS S1

### Total amount of material fines, penalties and damage compensation payments in connection with the aforementioned incidents and complaints

In the reporting period no confirmed violations or complaints were recorded. Therefore, no fines or compensation were recorded.

Fines, penalties and compensation for damages in connection with incidents and complaints in relation to human rights are reported to the above-mentioned bodies.

### Number of severe human rights incidents

No severe human rights violations were identified in relation to the company's own workforce and/or in breach of the UN Guiding Principles or the OECD Guidelines for Multinational Enterprises.

The Compliance department gathers information on severe human rights incidents from a variety of sources, including internal and external reports as well as the authorities. The data covers the full year 2024.

### The total amount of fines, penalties and compensation for damages in relation to severe human rights incidents

During the reporting period, there were no serious human rights violations that resulted in fines or other similar consequences.

The Compliance department gathers this information from a variety of sources, including internal and external reports as well as the authorities. The data covers the full year 2024.

## Workers in the value chain

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### Material impacts, risks, and opportunities related to workers in the value chain

*ESRS 2 SBM-3 – Material Impacts, risks and opportunities and their interaction with strategy and business model*

With regard to the upstream value chain, CGM only has a limited selection of suppliers where the company's strategy and business model could potentially contribute to negative impacts. CGM is aware of its responsibility for these workers in the value chain and has defined a clear set of requirements with respect to social standards for its suppliers in its Code of Ethics and Supplier Code of Conduct. Potential negative impacts influence our procurement strategy, as we integrate human rights-related requirements into the supplier selection process.

No material risks and opportunities arising from the impacts and dependencies related to the workers in our value chain were identified.

As part of our strategy and business model disclosures, we take into account all workers in our value chain who are likely to be materially affected by our organization. This includes workers affected by our own operations and value chain, by our products or services and by our business relationships.

Workers in the value chain who may be materially affected by our operations include in particular workers in the upstream value chain who provide products and services for our operations, as well as workers in the downstream value chain, such as external sales partners or employees of our business partners who install hardware, for example.

We have not identified any significant risk of child labor or forced labor among the workers in our value chain.

The material negative impacts that were identified in our materiality analysis apply to working conditions, such as adequate wages and social dialog, freedom of association, collective bargaining negotiations, gender equality, actions against workplace violence and harassment as well as promoting diversity. Such potential negative impacts may exist in certain countries along the value chain.

As part of our materiality analysis, we have identified the types of workers who may be negatively affected. By identifying activities and affected stakeholders along the value chain and deriving impacts, we have developed an understanding of the extent to which certain workers may be at greater risk.

## Workers in the value chain

ESRS S2

### Policies related to value chain workers

#### **S2-1 – Policies related to value chain workers**

We have adopted the following policies to manage our material impacts related to value chain workers and disclose these in accordance with the minimum reporting requirements regarding policies (MDR-P). These policies apply to all workers in our value chain acting on behalf of CGM through business partners or other third parties.

Name of the Policy	Supplier Code of Conduct
Description of the key contents of the policy	The CGM Supplier Code of Conduct sets out the ethical requirements that our suppliers must comply with. These include respect for human rights, ensuring fair working conditions, health and safety and environmental responsibility.
General objectives of the policy	The Supplier Code of Conduct underlines the social and environmental responsibility in our value chain. It calls on all parties in the procurement markets to act in accordance with CGM's principles. The main target is to ensure ethical behavior from all suppliers throughout the entire CGM supply chain.
Scope of the policy in terms of activities, upstream and/or downstream value chain, geographical areas and, if relevant, affected stakeholder groups	The Supplier Code of Conduct applies to all direct suppliers of CGM.
Process for monitoring the policy	To ensure compliance with the Supplier Code of Conduct, suppliers with the highest risk classification (based on our internal risk analysis) are required to confirm and sign the document or to present their own equivalent code of conduct. If such confirmation is not received, we reserve the right to take corresponding action, up to and including the termination of the business relationship.
Most senior level in our company's organization that is accountable for the implementation of the policy	All Managing Directors have the overall responsibility for strategic alignment and compliance with corporate policies. Responsibility for the Supplier Code of Conduct lies with our Chief Procurement Officer and Group Compliance, as these positions are responsible for implementing ethical standards and monitoring supplier relationships.
Where relevant: a reference to third-party standards or initiatives	<ul style="list-style-type: none"> <li>○ UN Global Compact Guidelines</li> <li>○ ILO Conventions</li> <li>○ German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG)</li> <li>○ Universal Declaration of Human Rights by the United Nations (UDHR)</li> <li>○ UN Convention on the Rights of the Child (CRC) and Convention on the Elimination of All Forms of Discrimination against Women (CEDAW)</li> <li>○ OECD Guidelines for Multinational Enterprises on Responsible Business Conduct</li> <li>○ Minamata Convention (production of mercury and mercury compounds)</li> <li>○ Stockholm Convention on Persistent Organic Pollutants</li> <li>○ Basel Convention on the Transboundary Movement of Hazardous Wastes and Their Disposal</li> </ul>
Where relevant: consideration given to the interests of key stakeholders	Not relevant
Where relevant: whether and how the company makes the policy available to potentially affected stakeholders	Published on the CGM corporate website (in German and English).

## Workers in the value chain

Name of the Policy	CGM policy statement – Our Commitment to Human Rights
Description of the key contents of the policy	<p>The most important content of the Policy Statement is the commitment of CGM to uphold human rights both in its own operations and in the supply chain.</p> <p>It also describes how CGM fulfils this obligation and includes the elements of governance and responsibilities, risk analysis, preventive and remedial action, grievance mechanism, documentation and reporting obligations, as well as monitoring the effectiveness.</p> <p>With regard to suppliers, this includes establishing clear regulations and processes, such as the CGM Supplier Code of Conduct and the supplier selection process, as well as implementing contractual assurances, training and control measures such as audits.</p>
General objectives of the policy	<p>The objective regarding CGM's suppliers is to ensure that suppliers also adhere to the principles of human rights and environmental protection. CGM expects its suppliers to commit to the principles outlined in the Policy Statement and to develop and implement appropriate and effective processes to address and prevent risks and violations identified by CGM, as well as to uncover any additional potential risks.</p>
Coverage of the policy in terms of activities, upstream and/or downstream value chain, geographies and, where applicable, affected stakeholder groups	<p>The Policy Statement applies to all employees, business partners and third parties acting on behalf of CGM.</p>
Process for monitoring the policy	<p>CGM investigates any potential or actual human rights violations that are identified or reported according to a defined procedure. For this purpose, we have established a whistleblower hotline as required by the applicable legal provisions.</p> <p>Additionally, we carry out risk analyses and classify all third-party suppliers and parties acting on our behalf. Whenever our risk analysis identifies a high risk for suppliers or other parties, these suppliers and parties are expressly required, through contractual agreements and in accordance with applicable law, to comply with our Supplier Code of Conduct.</p> <p>Furthermore, CGM continually documents and fulfils its due diligence obligations in the supply chain, and prepares an annual report in compliance with the statutory provisions.</p> <p>The effectiveness of our implemented due diligence obligations, including complaints/grievance mechanisms, risk management, preventive and remedial action, is reviewed whenever required. We also monitor current legal developments and prepare for upcoming changes in regulatory requirements as needed.</p>
Most senior level in our company's organization that is accountable for the implementation of the policy	<p>The Managing Directors of CGM are responsible for implementing the Policy Statement and for ensuring that it is complied with. This is supported by the Group Procurement, Group Risk Management, Group Compliance and Corporate Responsibility functions.</p>
Where relevant: a reference to third-party standards or initiatives	<p>Not relevant</p>
Where relevant: consideration given to the interests of key stakeholders	<p>The Policy Statement was designed to consider the interests of our employees, customers, business partners and other affected stakeholders. For this purpose, the relevant CGM stakeholder representatives, such as General Legal Counsel, Group Compliance Officer, Group Procurement, VP Sustainability and all Managing Directors were involved in developing the Statement.</p> <p>Our suppliers and business partners form a key stakeholder group and – being part of our value chain – are bound by this Policy Statement. The Policy Statement also takes into account their interest in transparent business relationships and ethical standards.</p>
Where relevant: whether and how the company makes the policy available to potentially affected stakeholders	<p>Published on the CGM corporate website (in German and English). This reference is included in all internal training sessions at CGM and copies are provided on demand.</p>

## Workers in the value chain

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In order to strengthen the commitment to human rights of workers in our value chain, we developed the CGM Policy Statement – Our Commitment to Human Rights, using the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work and the OECD Guidelines for Multinational Enterprises as guidance. This specifies our processes and mechanisms for monitoring compliance with the UN Guiding Principles, covering governance, preventive and remedial action, grievance and complaints mechanisms, reviewing effectiveness as well as reporting.

Our commitment is further reinforced by specific actions such as risk analyses, preventive and remedial action as well as training for personnel who have direct contact with suppliers (e.g., in procurement and local supplier management). This ensures that the rights of all workers within our value chain are upheld.

Suspected human rights violations can also be reported through our whistleblower system. Following investigation, and if a human rights violation is confirmed, we take specific mitigation measures to address the individual case.

Our policies for workers in the value chain explicitly address the issues of human trafficking, forced labor and child labor, which we consider particularly severe risks for human rights violations. In addition, CGM has a code of conduct for suppliers.

Our Policy Statement and the Supplier Code of Conduct are in line with internationally recognized standards that are relevant for workers in the value chain. These policies are based on the principles of the UN Global Compact, the ILO Conventions, the German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG), the UN Universal Declaration of Human Rights, the UN Conventions on the Rights of the Child and on the Elimination of All Forms of Discrimination against Women, as well as the OECD Guidelines for Multinational Enterprises. This also ensures compliance with the requirements of the United Nations Guiding Principles on Business and Human Rights (UN). No instances of non-compliance with the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work or the OECD Guidelines for Multinational Enterprises in our upstream and downstream value chain were reported in the year under review.

## Workers in the value chain

ESRS S2

### Involvement of workers in the value chain

#### **S2-2 – Processes for engaging with value chain workers about impacts**

We incorporate the perspectives of workers in our value chain into our human rights risk management by integrating civil society indices into our supplier risk analysis. For this purpose, we use external sources from legitimate representatives, such as the United Nations Human Development Insights, the Corruption Perception Index or the Human Freedom Index. To this end, we also integrate reports from our grievance/complaints mechanism as well as findings from industry associations. The information thus obtained is used to develop and refine our risk management approach within the meaning of the German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG) to manage the identified potential impacts on workers in the value chain, e.g., by implementing respective actions.

The risk analysis is carried out at the end of each year and repeated annually or whenever required.

The Managing Directors of the CGM group are responsible for ensuring that this risk analysis is performed and that the results are actively integrated into our policies. Operationally, these efforts are supported by the Group Procurement, Group Compliance and Corporate Responsibility functions.

We assess the effectiveness of our entire human rights risk management within the meaning of the German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG) and the complaints mechanism, as well as the engagement with workers in our value chain whenever required. If actions or processes are found to be ineffective, direct adjustments are made. The same process is applied to our country-risk assessment. This year, we expanded the scope of our high-risk suppliers by lowering the threshold at which a supplier falls into this category. To date, we have not identified any violations of human rights in connection with the workers in our value chain. We continue to consider our current process to be effective.

## Workers in the value chain

ESRS S2

### Management of negative impacts and channels for the workers in the value chain

#### **S2-3 – Processes to remediate negative impacts and channels for value chain workers to raise concerns**

To date, we have not identified any violations of human rights in connection with the workers in our value chain. Appropriate remedial action is taken immediately if we become aware of human rights violations or actual negative impacts on human rights. If the effectiveness of our actions and processes proves to be insufficient due to identified violations, we implement adjustments. The appropriate actions are designed on a case-by-case basis. We evaluate the effectiveness of our entire human rights risk management system within the meaning of the German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG) and of our grievance/complaints mechanism whenever required. We consider our current actions in place to be effective.

Workers in our value chain can report any concerns confidentially and safely through a transparently communicated and clearly defined reporting channel, the CGM Ethics Line. The CGM Ethics Line is a specific communication channel that provides a protected space for whistleblowers to report incidents that violate legal provisions or internal policies. In addition to a web-based platform for electronic reporting, CGM provides a hotline as well as the option to submit reports by post or in person. All reported information is treated confidentially and, if requested, anonymously.

Suppliers, their employees, contractors and any other persons affected by our business activities are also required to report actual or suspected violations to the Compliance department. They can use the grievance/complaints mechanism provided by CGM in order to report potential misconduct. Here, too, the confidentiality of the reports is guaranteed.

We support the availability of reporting channels for workers within our value chain at their workplace by proactively informing them on the CGM website and in the e-mail signatures of our purchasing staff.

Complaints and grievances are tracked through the corresponding documentation in the CGM Ethics-Line and the investigation steps as defined in our reporting channels.

We review the effectiveness of our grievance/complaints mechanism every year during our compliance risk assessment and whenever required. CGM also assesses whether workers in the value chain are aware of the grievance/complaints mechanism and the reporting channel to report their concerns. This is ensured through publicly accessible information on the CGM website and via the web-based tool, as well as through clear guidelines for third parties. Furthermore, the user-friendliness of the web-based tool is reviewed. This review takes place without the direct involvement of target users. In addition, we have taken action to protect individuals who use these channels from retaliation. The whistleblower system, for example, protects the individual's identity and guarantees anonymity where legally possible.

## Workers in the value chain

ESRS S2

### Actions and approaches to material impacts and risks related to workers in the value chain

**S2-4 – Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those action**

CGM is committed to preventing violations of the human rights of workers in its value chain through policies, actions and targets, and continuously reviews the effectiveness of these measures. In addition, CGM reviews further optimization measures.

CGM ensures that procurement and supplier management staff receive regular training on the German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG) and the CGM Supplier Code of Conduct. To prevent and mitigate negative impacts, CGM also conducts a supplier risk analysis and requires business partners identified as high-risk and exceeding a certain expenditure threshold to sign the Supplier Code of Conduct.

We review the effectiveness of our actions related to the German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG) whenever required. Additionally, we take into account proposals by our external advisers on how to improve processes.

Based on this, we draw conclusions and adjust the actions as needed to contribute to our overarching goal of ensuring compliance with human rights and environmental obligations within the supply chain. We thus aim to continuously improve our actions as needed.

Specifically, we have implemented the following actions in order to prevent or mitigate material negative impacts on the workers in our value chain. The actions implemented during the reporting year include both actions that are newly implemented as well as actions already in place that are maintained and applied on a continuous basis:

Name of the action/action plan	Supplier risk analysis
Action implemented in the reporting year	In order to identify high-risk suppliers, we have been carrying out supplier risks analyses at least once a year since 2023. The risks associated with our suppliers are assessed both in terms of country and category. If the combined result exceeds a certain threshold defined by us, the supplier is classified as high risk.
Action planned, including expected outcome and planned timeframe for completion	With the implementation of the new procurement tool, the risk assessment will be a mandatory component of the supplier onboarding process in the future.  A risk assessment (which will be mandatory in the future) provides greater transparency so that potential risks can be identified and addressed at an early stage and responsible suppliers are selected as business partners.  The expected outcome is a transparent overview of the risk situation among our suppliers, providing a basis for developing additional actions as needed to prevent and/or mitigate human rights risks.
Coverage in terms of activities, upstream and/or downstream value chain, geographies and, where applicable, affected stakeholder groups	All suppliers of CompuGroup Medical SE & Co. KGaA and its subsidiaries worldwide.
Where relevant: contribution to achieving the policy objectives and targets	Not relevant

## Workers in the value chain

ESRS S2

Name of the action/action plan	<b>Training on the German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG) and the CGM Supplier Code of Conduct (SCoC)</b>
Action implemented in the reporting year	In 2024, training was provided worldwide to procurement staff and stakeholders who manage high-risk suppliers. Furthermore, we carried out special training on the German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG) and on the CGM Supplier Code of Conduct for employees in India, as India is considered a high risk country.
Action planned, including expected outcome and planned timeframe for completion	The expected outcome is to raise employee awareness for the Supplier Code of Conduct and related social, ethical and environmental standards so that these standards can be communicated to suppliers and compliance is ensured. The training sessions will continue in coming years.
Coverage in terms of activities, upstream and/or downstream value chain, geographies and, where applicable, affected stakeholder groups	All procurement staff and stakeholders managing high-risk suppliers of CompuGroup Medical SE & Co. KGaA and its subsidiaries worldwide.
Where relevant: contribution to achieving the policy objectives and targets	Not relevant

Name of the action/action plan	<b>Undertaking to comply with the Supplier Code of Conduct</b>
Action implemented in the reporting year	The group's centralized procurement department has carried out a comprehensive analysis of all products and services purchased, as well as suppliers and their home countries. In addition, high-risk suppliers with annual spend exceeding EUR 5,000 were identified. The resulting ranking is used to ensure, starting with the highest risk scores, that each supplier accepts the Supplier Code of Conduct in accordance with the German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG) and CGM's Code of Ethics.
Action planned, including expected outcome and planned timeframe for completion	The contractual undertakings will also be reviewed annually in the following years and expanded to include additional suppliers if necessary. The goal of the undertakings is to ensure compliance with the Supplier Code of Conduct among these suppliers, thereby establishing social, ethical and environmental standards.
Coverage in terms of activities, upstream and/or downstream value chain, geographies and, where applicable, affected stakeholder groups	High-risk suppliers of CompuGroup Medical SE & Co. KGaA and its subsidiaries worldwide.
Where relevant: contribution to achieving the policy objectives and targets	This action ensures that high-risk suppliers comply with CGM's Supplier Code of Conduct.

We have not taken any further steps beyond the actions described above, as there was no actual material impact in the reporting year.

We apply a risk-based approach to taking action in relation to certain material negative impacts on workers in the value chain. A fundamental action that applies to all suppliers is the Supplier Code of Conduct. Where severe human rights impacts are identified, actions are taken that meet the severity of the risk, such as suspending or ending the business relationship. Training for internal capacity building is provided to the procurement department on high-risk categories that enables procurement staff to act appropriately and take action where necessary.

## Workers in the value chain

ESRS S2

Based on defined internal responsibilities and procedures for the whistleblower system we ensure that remedial action is available and effective in terms of implementation and results in the event of actual material negative impacts.

We ensure that our procurement practices have no material negative impacts on the workers in our value chain. We achieve this through training in Procurement on human rights impacts and the requirements of the Supplier Code of Conduct.

Serious human rights violations and incidents related to our upstream and downstream value chain were not reported in the reporting year.

The following resources are used to manage our material impacts: training for employees and specific training for procurement staff and resources to monitor high-risk suppliers.

### Targets related to managing impacts, risks, and opportunities related to workers in the value chain

#### *S2-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities*

At present, we have not yet defined any specific, measurable and outcome-oriented targets for our value chain workers. In our Code of Ethics, however, we commit to treating our business partners with respect and to observing legal standards. With the introduction of our Supplier Code of Conduct in 2023, we also firmly anchored our social responsibility for the workforce within our value chain. This Code covers fundamental human rights and aspects such as occupational health and safety, diversity and equal opportunities. In recent years, we have reinforced these commitments through targeted individual actions. In the future, we will continue working on formulating realistic and measurable targets for the workforce in our value chain to be able to better meet the responsibility we have toward them.

Although we have not defined any specific targets, implementation is continuously monitored and controlled within the scope of the aforementioned actions. The effectiveness review in accordance with the German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG) enables CGM to track progress and to analyze whether future adjustments to the actions are necessary. We document whether the planned actions are actually implemented and whether the new systems have been installed and put into operation. Each project has a clear timeframe and defined milestones that are regularly reviewed.

As we are currently in the process of developing our strategy and objectives, we will also define specific qualitative and quantitative indicators to evaluate the progress of our actions. We are committed to continuously improving our approaches and developing clear long-term objectives to proactively manage the negative impacts of our operations on value chain workers, while making a positive contribution to their well-being.

## Consumers and end-users

ESRS S4

### Material impacts, risks, and opportunities related to consumers and end-users

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

The actual and potential impacts on consumers and end-users identified in our materiality analysis take top priority in informing our business model and strategy, as we provide products for the healthcare sector, which strongly impact the interests of consumers and end-users. At the same time, we adjust our strategy as necessary to continuously meet the interests of consumers and end-users.

CGM views the digitization of the healthcare market as a material opportunity to strengthen and expand its business model by providing innovative practice management software solutions for medical specialists and healthcare centers. At the same time, the company recognizes that data breaches and information security incidents are material risks. CGM is therefore integrating a wide range of actions into its strategy to ensure the trust of consumers and end-users and to make the most of the opportunities offered by digital transformation.

We include all consumers and end-users in our product and sustainability management who are actually and potentially materially affected by our business. We define consumers as users of our products and services in the healthcare sector. This group comprises registered physicians, employees in medical treatment centers, doctors' networks, acute care hospitals, rehabilitation centers, welfare institutions, multi-location hospital networks, regional care organizations, medical laboratories, radiologists, pharmaceutical companies, health insurance companies, as well as other companies in the healthcare sector. These consumer groups use our products in order to make patient-centered processes in the healthcare sector more efficient.

In our definition, the end-users are the patients, as our products and services are ultimately focused on them in the downstream value chain. Our products collect patient data and enable the above-mentioned specialists in the healthcare sector to optimize processes. This also benefits the patients, as it improves the services provided to them.

Our products and services are not inherently harmful to humans and do not increase the risk of chronic diseases. Despite careful product development, it is possible that, in exceptional circumstances, our products and services have negative impacts on the right to privacy and the protection of personal data due to external factors. We provide the consumers of our products with accurate and accessible information to ensure the best use of our technologies and to mitigate the likelihood of potential negative impacts.

None of the potential negative impacts identified in our materiality analysis are considered to be widespread or systemic in the context of our business activities. Rather, these are limited to individual incidents like possible technological limitations or data protection gaps that may arise in exceptional cases, although CGM can demonstrate that it has diligently implemented policies and actions relating to data protection and IT security.

We are continuously committed to developing innovative technologies to support and improve the work and lives of healthcare professionals and patients. As part of our double materiality analysis, we have identified several positive impacts on consumers and end-users, resulting from the products and services designed to digitize the healthcare sector and make it more efficient. This

## Consumers and end-users

ESRS S4

leads to optimized processes that benefit both healthcare professionals and patients. Additionally, our e-health solutions promote greater social inclusion for patients.

Risks and opportunities arising from the impacts and dependencies on consumers and end-users for our company include both risks related to any dissatisfaction of healthcare professionals due to technology issues or data protection concerns, as well as opportunities related to the digitization of the healthcare sector. These opportunities include efficiency enhancements and process improvements that are promoted by our products and services.

Our analysis revealed no material risks and opportunities related to specific groups of consumers or end-users.

### Policies related to consumers and end-users

#### **S4-1 – Policies related to consumers and end-users**

We have adopted the following policies to manage material impacts, risks and opportunities related to consumers and end-users, and disclose these in accordance with the minimum reporting requirements regarding policies (MDR-P). These policies cover all consumers and end-users.

The Data Protection Policy, along with the guidelines on handling customer data and the data protection regulations for CGM products, reinforces our commitment to safeguarding all personal data related to our business activities. The handling of any data breaches that might occur is also governed by a dedicated guideline.

The Guidelines regarding the Rights of Data Subjects guarantee the protection of all natural persons whose personal data is stored. In addition, the guidelines for preparing declarations of consent provide clear guidance for collecting, processing and using such data. Our management concept is complemented by the group policy on information security and the guidelines for authorization concepts, which govern the secure internal handling and protection of sensitive information.

## Consumers and end-users

ESRS S4

Name of the Policy	<b>CGM Data Protection Policy</b>
Description of the key contents of the policy	CGM's Data Protection Policy describes the general principles and core requirements for the processing of all personal data. This policy describes the data processing structures at CGM and their integration into the business processes, for example in the procurement of tools and services.
General objectives of the policy	The group policy provides for a uniform and high standard for the protection of personal data within CGM and compliance with the applicable data protection laws.
Coverage of the policy in terms of activities, upstream and/or downstream value chain, geographies and, where applicable, affected stakeholder groups	The policy covers all processing of personal data relating to customers, partners, interested parties, suppliers, employees and shareholders.
Process for monitoring the policy	Employees in areas where personal data is processed are trained in the handling of personal data as required. The Group Data Protection Officer has implemented a web-based training platform for this purpose. The individual departments are responsible for ensuring that their employees complete the training. The training takes place once a year and is obligatory for all employees; new employees are trained immediately after being hired. The superior is notified if an employee fails to complete the training. All CGM employees are obligated to maintain data confidentiality in accordance with the GDPR and other country-specific laws.
Most senior level in our company's organization that is accountable for the implementation of the policy	Compliance with this policy is mandatory for all employees of CompuGroup Medical SE & Co. KGaA and all EU-wide business units and is monitored by the respective unit managers. The data protection team (including the Data Protection Officer, Privacy Governance Manager and Data Protection Coordinators) and the quality management department are responsible for regularly performing a review to ensure compliance with this policy.
Where relevant: a reference to third-party standards or initiatives	<ul style="list-style-type: none"> <li>◦ General Data Protection Regulation (GDPR)</li> <li>◦ EU Data Act</li> <li>◦ ePrivacy Directive</li> <li>◦ Telecommunications Digital Services Data Protection Act (TDDDG)</li> </ul>
Where relevant: consideration given to the interests of key stakeholders	Not relevant
Where relevant: whether and how the company makes the policy available to potentially affected stakeholders	Published on the CGM Intranet (Confluence).

## Consumers and end-users

ESRS S4

Name of the Policy	Guidelines for Handling Customer Data
Description of the key contents of the policy	The Guidelines for Handling Customer Data describe in detail how personal data collected by CGM's customers and processed on their systems is to be handled in compliance with the current data protection laws. Depending on the product and the business unit, this may refer to employee data, patient data and/or data relating to care home residents.
General objectives of the policy	The Guidelines For Handling Customer Data ensure compliance with data protection laws and best practices for collecting, processing and storing customer data.
Coverage of the policy in terms of activities, upstream and/or downstream value chain, geographies and, where applicable, affected stakeholder groups	Employees of all CGM companies in the EU.
Process for monitoring the policy	The implementation of and compliance with this policy is reviewed every year. This review takes the form of a data protection audit conducted by the Data Protection Officer with the assistance of the Data Protection Coordinators.
Most senior level in our company's organization that is accountable for the implementation of the policy	The guidelines are binding on all employees. The respective line managers at the segment, business area and business unit levels are responsible for implementing the guidelines. The Chief Data Privacy and Security Officer defines the content of these guidelines.  The review of its implementation takes place annually as part of data protection audits, which are conducted by the Data Protection Officer and Data Protection Coordinators. The Data Protection Officer reports to the Chief Data Privacy and Security Officer.
Where relevant: a reference to third-party standards or initiatives	<ul style="list-style-type: none"> <li>○ General Data Protection Regulation (GDPR)</li> <li>○ EU Data Act</li> </ul>
Where relevant: consideration given to the interests of key stakeholders	Not relevant
Where relevant: whether and how the company makes the policy available to potentially affected stakeholders	Published on the CGM Intranet (Confluence).

## Consumers and end-users

ESRS S4

Name of the Policy	Guidelines for Handling Data Breaches
Description of the key contents of the policy	These guidelines prescribe how to deal with data breaches involving personal data. The described procedure is carried out as soon as we become aware of a data breach.
General objectives of the policy	The Guidelines For Handling Data Breaches provide a binding and standardized procedure that must be followed in the event of a data breach.
Coverage of the policy in terms of activities, upstream and/or downstream value chain, geographies and, where applicable, affected stakeholder groups	The policy is binding on all employees.
Process for monitoring the policy	We regularly collect statistics and information on data protection incidents through the reporting of the Data Protection Officers, allowing us to monitor the effectiveness of the policy.
Most senior level in our company's organization that is accountable for the implementation of the policy	The guidelines are binding on all employees. The respective line managers at the segment, business area and business unit levels are responsible for implementing the guidelines. The Chief Data Privacy and Security Officer defines the content of these guidelines.
Where relevant: a reference to third-party standards or initiatives	<ul style="list-style-type: none"> <li>○ General Data Protection Regulation (GDPR)</li> <li>○ EU Data Act</li> <li>○ ISO 27001</li> </ul>
Where relevant: consideration given to the interests of key stakeholders	Not relevant
Where relevant: whether and how the company makes the policy available to potentially affected stakeholders	Published on the CGM Intranet (Confluence).

## Consumers and end-users

ESRS S4

Name of the Policy	Guidelines regarding the Rights of Data Subjects
Description of the key contents of the policy	These guidelines govern the procedure for upholding the rights of all natural persons whose personal data is stored (hereinafter referred to as "data subjects"), such as the right to object and the right to withdraw consent.
General objectives of the policy	The guidelines ensure that all CGM companies uphold the rights of data subjects (including the right to object and the right to withdraw consent) in relation to employees, customers and users.
Coverage of the policy in terms of activities, upstream and/or downstream value chain, geographies and, where applicable, affected stakeholder groups	The policy is binding on all employees.
Process for monitoring the policy	The outlined procedures are implemented promptly whenever necessary upon receiving a request related to a data subject's rights. The handling of the rights of data subjects is also addressed in the Data Protection Officer's reporting.
Most senior level in our company's organization that is accountable for the implementation of the policy	The guidelines are binding on all employees. The respective line managers at the segment, business area and business unit levels are responsible for implementing the guidelines. The Chief Data Privacy and Security Officer defines the content of these guidelines.
Where relevant: a reference to third-party standards or initiatives	<ul style="list-style-type: none"> <li>○ General Data Protection Regulation (GDPR)</li> <li>○ EU Data Act</li> </ul>
Where relevant: consideration given to the interests of key stakeholders	Not relevant
Where relevant: whether and how the company makes the policy available to potentially affected stakeholders	Published on the CGM Intranet (Confluence).

## Consumers and end-users

ESRS S4

Name of the Policy	Guidelines for Authorization Concepts
Description of the key contents of the policy	The Guidelines for Authorization Concepts govern data access in order to protect sensitive data. They include instructions for setting up role and user concepts and ensure that systems, which process personal data, are only operated (inhouse systems) or delivered (CGM products) with a suitable authorization concept.
General objectives of the policy	The Guidelines for Authorization Concepts provide for a binding and standardized procedure that must be followed to maintain the confidentiality of data and the integrity of information.
Coverage of the policy in terms of activities, upstream and/or downstream value chain, geographies and, where applicable, affected stakeholder groups	The policy is binding on all employees.
Process for monitoring the policy	The Guidelines for Authorization Concepts are used to coordinate concrete technical and organizational measures at the sites and with respect to the company's products. The authorization concept is reviewed every year at site level through data protection audits.
Most senior level in our company's organization that is accountable for the implementation of the policy	The guidelines are binding on all employees. The respective line managers at the segment, business area and business unit levels are responsible for implementing the guidelines. The Chief Data Privacy and Security Officer defines the content of these guidelines.
Where relevant: a reference to third-party standards or initiatives	<ul style="list-style-type: none"> <li>◦ General Data Protection Regulation (GDPR)</li> <li>◦ EU Data Act</li> <li>◦ ISO 27001</li> </ul>
Where relevant: consideration given to the interests of key stakeholders	Not relevant
Where relevant: whether and how the company makes the policy available to potentially affected stakeholders	Published on the CGM corporate website (in German and English).

## Consumers and end-users

ESRS S4

Name of the Policy	Guidelines for Preparing Declarations of Consent
Description of the key contents of the policy	These guidelines set out the procedure for using and generating declarations of consent. The declarations of consent govern the collection, processing and use of personal data.
General objectives of the policy	The guidelines ensure that declarations of consent comply with the applicable legal regulations for obtaining the informed consent of data subjects when collecting, processing and using their personal data.
Coverage of the policy in terms of activities, upstream and/or downstream value chain, geographies and, where applicable, affected stakeholder groups	The policy is binding on all employees.
Process for monitoring the policy	The described procedures are carried out whenever consent by means of declarations of consent is required. In these cases, templates for the declarations of consent can be obtained from the data protection team on a case-by-case basis.
Most senior level in our company's organization that is accountable for the implementation of the policy	The guidelines are binding on all employees. The respective line managers at the segment, business area and business unit levels are responsible for implementing the guidelines. The Chief Data Privacy and Security Officer defines the content of these guidelines.
Where relevant: a reference to third-party standards or initiatives	<ul style="list-style-type: none"> <li>○ General Data Protection Regulation (GDPR)</li> <li>○ EU Data Act</li> </ul>
Where relevant: consideration given to the interests of key stakeholders	Not relevant
Where relevant: whether and how the company makes the policy available to potentially affected stakeholders	Published on the CGM Intranet (Confluence).

## Consumers and end-users

ESRS S4

Name of the Policy	Guidelines for Data Protection Provisions in CGM Products
Description of the key contents of the policy	The guidelines describe the data protection standards that need to be considered and complied with when new CGM products are developed.
General objectives of the policy	The Guidelines For Data Protection Provisions in CGM Products provide for a binding and standardized procedure that must be followed to maintain consistent and high standards for the protection of personal data in CGM products.
Coverage of the policy in terms of activities, upstream and/or downstream value chain, geographies and, where applicable, affected stakeholder groups	The policy is binding on all employees.
Process for monitoring the policy	<p>The procedures described are to be observed throughout the entire life cycle of the product (Privacy by Design). For this purpose, Group Data Protection is involved in the conceptual phase of new products, services and new or modified internal processing activities in accordance with internal guidelines. This includes comprehensive consultation on the data protection implications.</p> <p>For products, services and internal processes with a potentially high risk to personal data, a comprehensive data protection impact assessment (DPIA) is required. This refers in particular to products and processes based on AI or intended by the data protection authorities for such purpose. The responsible employee in the respective department involves Group Data Protection in this assessment.</p> <p>During this documented process, the risks of data processing are evaluated and the actions required for managing such risks are defined.</p> <p>The data protection impact assessments are reviewed and updated at least every two years and whenever material changes are made to the respective product, service or process.</p>
Most senior level in our company's organization that is accountable for the implementation of the policy	The guidelines are binding on all employees. The respective line managers at the segment, business area and business unit levels as well as the respective product managers are responsible for implementing the guidelines. The Chief Data Privacy and Security Officer defines the content of these guidelines.
Where relevant: a reference to third-party standards or initiatives	General Data Protection Regulation (GDPR)
Where relevant: consideration given to the interests of key stakeholders	Not relevant
Where relevant: whether and how the company makes the policy available to potentially affected stakeholders	Publicly available on the CGM corporate website (in German and English).

## Consumers and end-users

ESRS S4

Name of the Policy	<b>Group Policy on Information Security</b>
Description of the key contents of the policy	The Group Policy on Information Security defines the rules and requirements for ensuring secure and reliable processing of information and the continuity of business operations.
General objectives of the policy	The Group Policy on Information Security aims to ensure the confidentiality, integrity and availability of information at all processing levels. Additionally, it aims to help prevent financial losses, reputational damage and legal violations.
Coverage of the policy in terms of activities, upstream and/or downstream value chain, geographies and, where applicable, affected stakeholder groups	The policy is binding on all employees.
Process for monitoring the policy	<p>The roles and responsibilities of the information security management system (ISMS) and the business continuity management systems (BCMS) at CGM are structured according to the Three Lines model:</p> <ul style="list-style-type: none"> <li>• The first line of defense (risk ownership) comprises operational identification, assessment, management and processing of risks.</li> <li>• The second line (risk control) defines specifications, ensures the consistent application of risk treatment methodologies and procedures and monitors their proper implementation.</li> <li>• The third line (risk coverage) carries out internal audits.</li> </ul> <p>To ensure a consistent approach and to achieve the ISM and BCM objectives, the Chief Information Security Officer (CISO) monitors the implementation of the guidelines through random sampling and incident-driven investigations. The CISO may also commission external auditors with the monitoring. In addition, all employees in the Information Security and Business Continuity Management teams receive appropriate training.</p>
Most senior level in our company's organization that is accountable for the implementation of the policy	The respective line managers at the segment, divisional, business area and business unit and functional unit levels are responsible for implementing the policy and ensuring it is complied with. The Chief Information Security Officer (CISO) determines the policy content, while the Information Security Manager is responsible for ensuring the policy is consistently updated. CGM's CISO reports directly to the CFO.
Where relevant: a reference to third-party standards or initiatives	<ul style="list-style-type: none"> <li>◦ ISO/IEC 27001</li> <li>◦ ISO/IEC 22301</li> </ul>
Where relevant: consideration given to the interests of key stakeholders	Customers, partners and suppliers of CGM, employees, shareholders and local authorities.
Where relevant: whether and how the company makes the policy available to potentially affected stakeholders	Published on the CGM Intranet (Confluence).

## Consumers and end-users

ESRS S4

Our policies regarding consumers and end-users focus on privacy and data protection as well as the corresponding information security issues. Respect for privacy and data protection is in line with internationally recognized human rights, such as the International Bill of Human Rights.

In order to best consider the interests of our customers, we carry out customer satisfaction surveys and roundtables during the product development process.

Consumers and end-users can further use our CGM Ethics Line to file reports or grievances with regard to potential human rights violations. If a violation is confirmed, we have processes in place to develop and provide case-specific remedy.

In our downstream value chain, no incidents of non-respect of these instruments involving consumers and/or end-users have been reported.

CGM has separate consumer and end-user policies as described above as well a comprehensive Code of Ethics, which also addresses the topics of data protection and information security (see Policies related to own workforce).

## Involvement of workers in the value chain

### ***S4-2 – Processes for engaging with consumers and end-users about impacts***

The perspective of consumers and end-users is central to the development of our products and services. Their interests inform our decisions and activities both in the development of new products and services and in the creation of processes for managing impacts, such as in the area of data protection. If needed, patients can submit their grievances and reports directly to us, for instance via the CGM Ethics Line. Additionally, we take patient interests into account by organizing so-called roundtables with representatives of our healthcare industry customers, who not only advocate for their own interests but also represent those of patients.

The operational responsibility for involving consumers and end-users lies with our Product Management, Service, Support and Sales teams. These key areas ensure effective engagement with the consumers of our products and services. The Managing Directors are involved in engaging with relevant representatives.

We obtain regular customer feedback to ensure the quality and relevance of our more than 200 products and services. The constant exchange with our customers enables us to develop products that are tailored exactly to their needs. We pursue a Plan-Do-Check-Act approach (PDCA) where user feedback is a crucial step in continuously optimizing our products and services.

## Consumers and end-users

ESRS S4

### Management of negative impacts and channels for the workers in the value chain

#### **S4-3 – Processes to remediate negative impacts and channels for consumers and end-users to raise concerns**

CGM has implemented a grievance/complaints mechanism in order to minimize potential negative impacts on consumers and end-users. If we become aware of actual negative impacts on consumers and end-users, we have established processes to uphold the rights of those affected and to promptly take appropriate remedial action and implement adjustments based on the insights gained. The appropriate actions are designed on a case-by-case basis. The case is first forwarded to the relevant department, such as data protection or information security, which then carries out an assessment of the incident. Depending on the outcome of this investigation, specific remedy is taken, such as erasing the affected data or adjusting internal processes. We assess the effectiveness of our remedial actions annually and whenever required. The systematic investigation enables us to continuously improve our responses and minimize negative impacts on consumers and end-users.

Consumers and end-users can submit reports and grievances through various channels. The CGM Ethics Line is a transparently communicated and clearly defined reporting channel. The CGM Ethics Line is a specific communication channel that provides a protected space for whistleblowers to report incidents confidentially and securely. In addition to a web-based platform for electronic reporting, CGM provides a hotline as well as the option to submit reports by post or in person. It is, for example, also possible to provide information to the Data Protection Officer in writing and by e-mail. Furthermore, customer hotlines or direct contact persons like distribution staff or distribution partners are available to communicate concerns. We aim to respond to inquiries in a timely manner.

We support the availability of these channels through proactive communication within our business relationships. Further, we provide information on the complaints channel and data protection requirements on the CGM website. CGM handles reports of actual negative impacts on our consumers and end-users with the utmost care and confidentiality. All reports are registered, documented and thoroughly investigated. We track and monitor the designated processes, which are outlined in our grievance/complaints mechanism and data management policies, by assigning appropriate responsibilities and monitoring mechanisms.

CGM gives consumers and end-users the opportunity to raise concerns or needs anonymously or personally through the aforementioned channels. We also encourage them to rate our range of products and (support) services in customer surveys. This feedback helps us to assess satisfaction with our communication structures and to adapt them whenever required in line with the findings. We also review the effectiveness of our complaints mechanism every year during our compliance risk assessment. We protect consumers and end-users who use these channels from retaliation. Our whistleblower system protects the individual's identity and guarantees anonymity where legally possible. Furthermore, we handle all personal data with the highest level of confidentiality.

## Consumers and end-users

ESRS S4

### Actions and approaches to material impacts and risks related to workers in the value chain

**S4-4 – Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions**

CGM places great importance on data protection and information security to meet the standards of the healthcare sector. CGM has implemented numerous actions to minimize material negative impacts on consumers and end-users, as well as to achieve positive impacts, to reduce risks and to seize opportunities. A crucial component of these efforts is the regular Onboarding Days where new hires are informed of the most important data protection requirements and contacts. All employees are obliged to complete annual data protection training on our learning platform Totara to ensure that they are familiar with the applicable regulations and best practices. We also offer more in-depth workshops and training to raise the awareness of our employees for data protection and information security matters. By implementing the caralegal software in the year under review we can document our processing activities more efficiently in compliance with GDPR. In order to ensure the protection of patient and customer information entrusted to us as well as our company's own information, our Group IT is certified according to ISO/IEC 27001 and our information security management system (ISMS) is aligned accordingly. This is to protect our IT processes and activities against disruptions and to guarantee the confidentiality, integrity and availability of information at all processing levels. Having introduced our SOAR system (Security Orchestration Automation and Response), we have improved our ability to respond to security incidents and have improved the efficiency of our operations. CGM strives to continuously improve its data protection and security practices. Our targets for continuous improvement include the regular updating and expansion of our training programs, the ongoing integration of new technologies such as SOAR to enhance security, and the periodic review and adaptation of our security policies in line with the latest standards and threat scenarios.

The actions conducted during the reporting year include both actions that are newly implemented as well as actions already in place that are maintained and applied on a continuous basis:

Name of the action/action plan	Onboarding Days (data protection and information security training)
Action implemented in the reporting year	During the Onboarding Days, which were introduced in 2023, the data protection department and information department introduce themselves and explain the most important requirements for new CGM employees. This gives new recruits a first insight into all relevant aspects, such as the GDPR at CGM, and introduces them to the relevant contact persons.
Action planned, including expected outcome and planned timeframe for completion	The Onboarding Days will continue to take place on a monthly basis for all new employees beyond the reporting period. The expected outcome includes developing a basic awareness and understanding of data protection and information security topics.
Coverage in terms of activities, upstream and/or downstream value chain, geographies and, where applicable, affected stakeholder groups	All new employees of CompuGroup Medical SE & Co. KGaA and its subsidiaries worldwide.
Where relevant: contribution to achieving the policy objectives and targets	Not relevant

## Consumers and end-users

ESRS S4

Name of the action/action plan	Trainings on data protection
Action implemented in the reporting year	<p>Each CGM employee is required to successfully participate in a training session on data protection once a year. The training is offered online through Totara and has been taking place for several years.</p> <p>Since these are certification training courses, each employee receives an invitation to the next training course in good time before their current certificate expires. The certificates are valid for one year, ensuring that each employee participates in the training annually.</p> <p>The system allows us to monitor the progress of participants and to check who has successfully completed the training. If an employee fails to complete the training within the specified time frame, their direct line manager is notified.</p>
Action planned, including expected outcome and planned timeframe for completion	<p>These actions will also be further pursued beyond the end of the reporting year.</p> <p>The training courses are designed to give every employee a basic understanding of data protection.</p>
Coverage in terms of activities, upstream and/or downstream value chain, geographies and, where applicable, affected stakeholder groups	All employees of CompuGroup Medical SE & Co. KGaA and its subsidiaries worldwide.
Where relevant: contribution to achieving the policy objectives and targets	Not relevant

Name of the action/action plan	Actions for raising awareness (in-depth workshops)
Action implemented in the reporting year	In addition to the Totara data protection training that is mandatory for every CGM employee, we also offer specific workshops as needed to raise awareness of the importance of data protection and the processes involved. These workshops have been offered since 2018 whenever exceptional circumstances require.
Action planned, including expected outcome and planned timeframe for completion	<p>The training courses aim to further raise the awareness of the trained employees.</p> <p>These actions will also be further pursued beyond the end of the reporting year.</p>
Coverage in terms of activities, upstream and/or downstream value chain, geographies and, where applicable, affected stakeholder groups	The workshops are generally available to all employees of CompuGroup Medical SE & Co. KGaA and its subsidiaries worldwide.
Where relevant: contribution to achieving the policy objectives and targets	Not relevant

## Consumers and end-users

ESRS S4

Name of the action/action plan	<b>Use of GDPR software (caralegal)</b>
Action implemented in the reporting year	Since 2024 CGM has been using the caralegal data protection management software for documenting its records of processing activities more efficiently.
Action planned, including expected outcome and planned timeframe for completion	In addition to the use of caralegal in Germany, CGM plans to implement the data protection management software at other CGM sites. With caralegal, we aim to fulfill our documentation obligations in a uniform and structured manner by recording all processing activities in a single tool.
Coverage in terms of activities, upstream and/or downstream value chain, geographies and, where applicable, affected stakeholder groups	The software is used by the employees in the data protection department as well as the responsible data protection coordinators and employees.
Where relevant: contribution to achieving the policy objectives and targets	Not relevant

Name of the action/action plan	<b>Information security training (Group InfoSec)</b>
Action implemented in the reporting year	For several years, our employees have been receiving annual security awareness training with the following content: <ul style="list-style-type: none"> <li>◦ Dos and don'ts for security (use of USB sticks)</li> <li>◦ Correct data classification</li> <li>◦ Cyber hygiene</li> <li>◦ Think before you click (phishing simulations)</li> <li>◦ Contacting IT security services in the event of a disruption</li> </ul>
Action planned, including expected outcome and planned timeframe for completion	These actions will also be further pursued beyond the end of the reporting year. The desired outcome is that employees are aware of best practices related to security issues and know how to recognize and respond to threats.
Coverage in terms of activities, upstream and/or downstream value chain, geographies and, where applicable, affected stakeholder groups	This policy applies to all employees of CompuGroup Medical SE & Co. KGaA and its subsidiaries worldwide.
Where relevant: contribution to achieving the policy objectives and targets	Not relevant

## Consumers and end-users

ESRS S4

Name of the action/action plan	<b>Information security management system (ISMS)</b>
Action implemented in the reporting year	<p>In order to ensure the protection of patient and customer information entrusted to us as well as our own company information, we have for several years been guided by the information security management standard ISO/IEC 27001 and have aligned our information security management system (ISMS) accordingly. We follow the Plan-Do-Check-Act cycle in order to continuously improve the ISMS. This includes the following areas, among others:</p> <ul style="list-style-type: none"> <li>○ Definition of information security guidelines</li> <li>○ Risk assessment and risk management plan</li> <li>○ Implementation of security controls</li> <li>○ Training and awareness-raising</li> <li>○ Management of incidents</li> <li>○ Continuous improvement</li> <li>○ Documentation and record keeping</li> </ul> <p>This is how we ensure, for example, that information is protected, our security measures are regularly reviewed and adapted or information security risks are identified and mitigated.</p>
Action planned, including expected outcome and planned timeframe for completion	This management system aims to guarantee the confidentiality, integrity and availability of information at all processing levels. Furthermore, risks that could lead to significant financial burdens, reputational damage or legal violations are to be avoided. These actions will also be further pursued beyond the end of the reporting year.
Coverage in terms of activities, upstream and/or downstream value chain, geographies and, where applicable, affected stakeholder groups	CompuGroup Medical SE & Co. KGaA and its subsidiaries worldwide.
Where relevant: contribution to achieving the policy objectives and targets	Not relevant

Name of the action/action plan	<b>Expansion and introduction of the SOAR system (Security Orchestration Automation and Response) to automate responses to security incidents</b>
Action implemented in the reporting year	CGM implemented a SOAR tool in recent years that offers several important business benefits. It improves security procedures by automating routine tasks, enabling faster response to incidents and reducing manual errors. The tool improves overall operational efficiency, maximizes the use of resources and strengthens the security position of the company, resulting in reduced risk, minimized downtime and increased customer confidence. The SOAR system is an integral part of the CGM ISMS. In 2024, additional security programs were integrated into the SOAR system to further enhance efficiency, automation and response speed in handling information security incidents.
Action planned, including expected outcome and planned timeframe for completion	<p>CGM plans to continuously integrate additional security tools into the SOAR system and to automate and optimize security processes.</p> <p>The desired outcome is improved IT security as well as more efficient monitoring and response to reported incidents.</p>
Coverage in terms of activities, upstream and/or downstream value chain, geographies and, where applicable, affected stakeholder groups	CompuGroup Medical SE & Co. KGaA and its subsidiaries worldwide.
Where relevant: contribution to achieving the policy objectives and targets	Not relevant

## Consumers and end-users

ESRS S4

Name of the action/action plan	C5 certification
Action implemented in the reporting year	<p>Implementation of a C5:2020 certification (Cloud Computing Compliance) for CGM's services and products that fall within the scope of Section 393 German Social Security Code Book V (SGB V). In the reporting year, CGM implemented comprehensive actions to enhance the quality and security of its services and products. This was certified by the awarding of an unqualified C5 attestation.</p> <p>To ensure compliance and mitigate risks, a comprehensive internal control system was established for the affected services and products, which is continuously monitored and improved. This system ensures that the high standards of the BSI C5:2020 criteria catalogue are sustainably maintained.</p> <p>Furthermore, in Q4 2024 CGM started to implement and operate additional internal control systems to meet the requirements of the BSI C5:2020 criteria.</p>
Action planned, including expected outcome and planned timeframe for completion	<p>To further continuously improve information security, CGM plans to optimize its internal control systems. These actions will further improve the security of affected services and products.</p> <p>In 2025, additional services and products are to undergo independent auditing in accordance with the C5:2020 standards. Moreover, the services and products audited in 2024 will be subject to an effectiveness review by independent auditors.</p> <p>The planned actions will further enhance the information security of our customers and partners.</p>
Coverage in terms of activities, upstream and/or downstream value chain, geographies and, where applicable, affected stakeholder groups	Products and services of CGM and its subsidiaries that are used on the German market and target a wide range of healthcare providers.
Where relevant: contribution to achieving the policy objectives and targets	Not relevant

It is important to us to market satisfactory products. In addition to customer visits and satisfaction surveys, we therefore organize events such as roundtables and panel discussions as part of product development, ensuring that customer feedback is incorporated in this process. These roundtables not only provide an opportunity to receive direct feedback but also to work together on innovative solutions. We further engage with our customers at the relevant trade shows and customer events. By maintaining a proactive dialog and collaboration with our customers, we can better understand their needs and address them accordingly. This strengthens our company's innovative capacity and ensures that we develop relevant solutions that meet market demands while securing CGM's long-term success.

We have clear processes to remediate actual material negative impacts. These apply, for instance, to data breaches or suspected data breaches. The Information Security department also has clearly defined processes (incident response plans), which are linked to the respective system.

## Consumers and end-users

ESRS S4

Based on predefined processes and existing documentation requirements, the actions taken to investigate incidents are recorded and go through various approval loops. Decisions on remedial actions are not made by individuals. Whenever an incident occurs, for instance with respect to data protection, a team is formed to investigate and another to review the incident. The Data Protection, Information Security and Group IT departments work closely together in the event of incidents or suspected incidents to ensure a comprehensive and coordinated response.

Additionally, we have an internal reporting obligation to document the outcome and findings from the handling of incidents or suspected incidents. These reports enable us to judge whether the remedial action led to the desired outcome.

Actions that mitigate material risks include raising employee awareness through our Onboarding Days, advanced training sessions and the certification of our Group IT in accordance with the ISO/IEC 27001 standard to defend against cyberattacks and prevent data theft (for further details on these actions, see Actions and approaches to material impacts and risks related to workers in the value chain). The core element of our business model – the continuous development of innovative technologies to support and enhance the conditions of healthcare professionals, patients and citizens – advances our material opportunities related to consumers and end-users.

In particular, we take action to avoid causing or contributing to material negative impacts through our own practices, especially in the area of data use. As secure data use is central to our business model, we have introduced a management system to support the secure use of data. It includes concrete responsibilities, documented processes and control systems.

We have made available human and operational resources to effectively manage the material impacts. This includes a comprehensive data protection and information security management system that covers both central and decentralized staff (such as data protection and information security coordination) as well as policies and guidelines governing these issues. Internal communication channels that are maintained by the staff in these areas support the sharing of information. Moreover, employees receive regular awareness training. External consultants are involved whenever specialized expertise is required.

No severe human rights issues or incidents related to our consumers and/or end-users were reported.

## Consumers and end-users

ESRS S4

### Targets related to managing impacts, risks, and opportunities related to workers in the value chain

#### **S4-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities**

We are dedicated to providing our customers with the best and most efficient service possible while maintaining high standards of security. For this purpose, several targets have already been established in recent years to reduce negative impacts, advance positive effects, and manage material risks and opportunities related to consumers and end-users.

Our summarized description of these targets is disclosed in the table below, in accordance with the minimum disclosure requirements (MDR-T) defined in ESRS 2.

At CGM we strive to prevent any type of data incident in accordance with GDPR. One of our central targets is to annually record data breaches per legal entity and business unit. This target was developed by our internal experts in the areas of data protection, IT and law. Thanks to their many years of expertise, they also take into account the interests of consumers and end-users. To track performance in terms of achieving our targets, our processes are documented and guidelines are regularly reviewed and adjusted. In addition, internal audits are carried out.

Name/description of the target	Prevent and mitigate damage from data breaches
Where applicable: description of the relationship of the target to the policy objectives	We record data breaches annually for each legal entity and business unit, or in response to inquiries from data protection authorities. We strive to prevent any type of data incident in accordance with GDPR.
The defined target level to be achieved and the period to which the target applies	Implement zero violations per year within the annual cycle.
The scope of the target, including the undertaking's activities and/or its upstream and/or downstream value chain where applicable and geographical boundaries	CompuGroup Medical SE & Co. KGaA and its subsidiaries worldwide.
Baseline value and base year	The targets are set and progress is measured in absolute figures for the reporting period without reference to previous years.
Progress of target achievement	In the past 12 months, we recorded a total of 24 data breaches. None of those had to be reported to the authorities.
Methodologies and significant assumptions	We record data breaches annually for each legal entity and business unit, or in response to inquiries from data protection authorities. The target was determined without directly involving stakeholders.
Changes in targets and corresponding metrics	No changes were made to the targets in the reporting year.

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Name/description of the target	C5-Compliance
Where applicable: description of the relationship of the target to the policy objectives	The C5 Compliance contributes to the existing concepts in the area of data protection and IT security.
The defined target level to be achieved and the period to which the target applies	The target includes the C5 certification in the reporting year 2024 for services and products that fall under the scope of §393 SGB V.
The scope of the target, including the undertaking's activities and/or its upstream and/or downstream value chain where applicable and geographical boundaries	Services and products that fall under the scope of §393 SGB V.
Baseline value and base year	The target setting was first established in 2024.
Progress of target achievement	In the reporting year 2024, the target of C5 certification was achieved.
Methodologies and significant assumptions	Certification through external validation.
Changes in targets and corresponding metrics	No changes were made to the targets in the reporting year.

Name/description of the target	Optimizing the documentation of processing activities
Where applicable: description of the relationship of the target to the policy objectives	All our existing processing records for all operating legal entities are transmitted to the caralegal platform, while additional detailed information on data processing activities is added.
The defined target level to be achieved and the period to which the target applies	Completion of importing processing activities of all CGM companies (except for companies in the U.S., Africa and India) by mid-2026.
The scope of the target, including the undertaking's activities and/or its upstream and/or downstream value chain where applicable and geographical boundaries	CompuGroup Medical SE & Co. KGaA and its subsidiaries worldwide, except for the U.S., Africa and India, as these are subject to different data protection laws.
Baseline value and base year	The first targets were set in 2024.
Progress of target achievement	We have transferred all of the German data sets in the 2024 reporting year. The data sets are currently being reviewed by the Data Protection Coordinators. After this has been completed, we will continue with the Austrian data sets.
Methodologies and significant assumptions	All existing records for all legal operating entities are transmitted to the caralegal platform. The target was determined without directly involving stakeholders.
Changes in targets and corresponding metrics	No changes were made to the targets in the reporting year.

# GOVERNANCE INFORMATION

## Business conduct

ESRS G1

### Corporate culture and business conduct policies

#### G1-1 – Corporate culture and business conduct policies

We have adopted the following policies to manage material impacts and opportunities related to our business conduct and disclose these in accordance with the minimum reporting requirements regarding policies (MDR-P). These policies apply to all our employees.

With regard to business conduct, the Code of Ethics sets standards for ethical and responsible behavior and forms the basis for the company's values. The implemented CGM core processes for combating bribery and corruption, as well as the antitrust policy, support the operational implementation of these values within CGM.

Name of the Policy	Code of Ethics
Description of the key contents of the policy	The Code of Ethics is a set of principles and guidelines that apply equally to all CGM employees. It is the basis for the core values of CGM that were defined in 2021. In the context of business conduct, the Code of Ethics contains, in particular, guiding principles for responsible business conduct and related topics, such as fair competition, combating bribery and corruption, conflicts of interest, insider trading/financial integrity, donations/sponsorship and the vetting of business partners.
General objectives of the policy in terms of activities, upstream and/or downstream value chain, geographies and, where applicable, affected stakeholder groups	The objective of the Code of Ethics is to ensure ethical behavior in the workplace and to prevent violations of CGM's corporate responsibility obligations by establishing clear and accessible standards of conduct.
Coverage of the policy in terms of activities, upstream and/or downstream value chain, geographies and, where applicable, affected stakeholder groups	The Code of Ethics applies to all employees, including business partners and third parties acting on behalf of CGM.
Process for monitoring the policy	First of all, the managerial staff of CGM act as role models and are the first point of contact for questions regarding the understanding of this Code. They ensure that the code is adhered to in the scope of compliance management and take appropriate actions to prevent violations. CGM counts on every employee to abide by the guidelines and values on which this Code is based. The Code of Ethics is introduced during the mandatory Onboarding Days to ensure that every new employee becomes familiar with it. The onboarding training sessions for new employees are recorded and made available to view again. We also provide regular training on the Code of Ethics to our existing employees and senior managers.
Most senior level in our company's organization that is accountable for the implementation of the policy	We need every employee to implement this Code. In this context, our managers serve as role models and are the first point of contact for questions that arise. The Managing Directors have the overall responsibility for strategic alignment and compliance with corporate policies. The Global General Counsel and Chief Compliance Officer are responsible for the Code of Ethics and are supported by Group Compliance and Corporate Responsibility.
Where relevant: a reference to third-party standards or initiatives	Not relevant.
Where relevant: consideration given to the interests of key stakeholders	The Code of Ethics was designed to consider the interests of our employees, customers, business partners and other affected stakeholders. For this purpose, the relevant CGM stakeholder representatives, such as General Legal Counsel, Group Compliance Officer, Group Procurement, Chief Human Resources Officer, VP Sustainability and all Managing Directors were involved in developing the Code. Additionally, the Code reflects our more comprehensive social commitments as an active player in the healthcare sector.
Where relevant: whether and how the company makes the policy available to potentially affected stakeholders	Published on the CGM corporate website (in German and English).

# GOVERNANCE INFORMATION

## Business conduct

ESRS G1

Name of the Policy	Combating bribery and corruption (CGM core process)
Description of the key contents of the policy	The Core Process for Anti-Corruption defines effective actions for addressing bribery and corruption. The core element is the definition of standards of conduct and value limits for accepting and granting benefits/advantages.
General objectives of the policy	The objective is to prevent all forms of bribery and corruption. This includes identification and handling of conflicts of interests and ensures proper documentation and transparency in the prevention of bribery and corruption, including the handling of conflicts of interest.
Coverage of the policy in terms of activities, upstream and/or downstream value chain, geographies and, where applicable, affected stakeholder groups	The process applies to all employees at all CGM sites.
Process for monitoring the policy	<p>Accepting or granting benefits/advantages can quickly lead to serious consequences. CGM employees are required to assess the individual situation carefully.</p> <p>Transparent behavior is an essential prerequisite to preventing corruption. For reasons of transparency, all benefits accepted and granted in the form of gifts, meals or events must be documented in writing. This principle supports compliant behavior and serves as a guide in cases of doubt.</p> <p>The CGM managerial staff is the first point of contact for any questions regarding this core process and actively ensures its compliance within the company. They are also responsible for approving gifts or the attendance of events exceeding certain value thresholds. Internal Audit regularly conducts audits to verify compliance with the core process.</p> <p>The core process is introduced at the Onboarding Days and leadership training sessions, and is regularly communicated to all employees. Employees are required to report potential violations of this core process through the CGM Ethics Line. All reports received through the CGM Ethics Line are processed without delay and within the legally prescribed periods.</p>
Most senior level in our company's organization that is accountable for the implementation of the policy	We need every employee to implement this policy. Group Legal and Compliance is responsible for the Anti-Corruption Policy. The respective managers of the CGM organizational unit are responsible for monitoring and implementing the processes in relation to this policy.
Where relevant: a reference to third-party standards or initiatives	Not relevant
Where relevant: consideration given to the interests of key stakeholders	Not relevant
Where relevant: whether and how the company makes the policy available to potentially affected stakeholders	Published on the CGM Intranet (Confluence).

## Business conduct

ESRS G1

Name of the Policy	<b>Antitrust Policy (CGM core process)</b>
Description of the key contents of the policy	The Antitrust Policy defines clear and binding rules in accordance with national (German) and international antitrust legislation, which, if breached, can result in high fines and risks to business continuity. The policy is particularly relevant to mergers and acquisitions (M&A), but also applies to all other interactions with competitors, suppliers and customers.
General objectives of the policy	In order to meet the statutory standards of fair competition at both national (German) and international level, the Antitrust Policy aims to prevent anti-competitive conduct that is prohibited by antitrust law.
Coverage of the policy in terms of activities, upstream and/or downstream value chain, geographies and, where applicable, affected stakeholder groups	The Antitrust Policy is binding on all employees and agents acting on behalf of CGM.
Process for monitoring the policy	<p>During the mandatory onboarding process, new employees are informed about the importance and core principles of antitrust law.</p> <p>In addition, CGM offers special training for senior managers and other managerial staff on antitrust law and a proven M&amp;A process (dedicated M&amp;A department), which is supported by the M&amp;A legal department under the responsibility of the Global General Counsel &amp; Chief Compliance Officer.</p> <p>Employees are required to report potential violations of this core process through the CGM Ethics Line. All reports received through the CGM Ethics Line are processed without delay and within the legally prescribed periods.</p> <p>Internal Audit regularly conducts audits to verify compliance with the core process.</p>
Most senior level in our company's organization that is accountable for the implementation of the policy	We need every employee to implement this policy. Group Legal and Compliance is responsible for the Anti-Corruption Policy. The respective managers of the CGM organizational unit are responsible for monitoring and implementing the processes in relation to this policy.
Where relevant: a reference to third-party standards or initiatives [MDR-P 65 (d)]	Not relevant
Where relevant: consideration given to the interests of key stakeholders	Not relevant
Where relevant: whether and how the company makes the policy available to potentially affected stakeholders	Published on the CGM Intranet (Confluence).

Our corporate culture is built on clear values and guiding principles, which also serve as the foundation of our corporate strategy. These CGM values serve as a benchmark for the behavior of all employees. The Code of Ethics and the CGM core processes foster our corporate culture by establishing guiding principles for the conduct of our employees. Clear expectations are defined regarding ethical standards and decision-making, creating a working environment of trust and a corporate culture aligned with these values, in which employees feel committed to acting ethically, adhering to core processes and pursuing correct and honest business practices. This promotes a culture that is based on respect and fairness. Regular feedback rounds and employee surveys measure understanding of the corporate culture and identify actions for improvement where necessary.

## Business conduct

ESRS G1

CGM has implemented mechanisms to record, report and investigate concerns about unlawful behavior or behavior in contradiction of the Code of Ethics (and other internal rules). Our whistleblowing system, the 'CGM Ethics Line,' includes, in accordance with legal requirements (HinSchG), the protection of whistleblowers from retaliation and the promotion of a culture of transparency within the organization. The 'CGM Ethics Line' is a platform through which employees and stakeholders can securely, confidentially, and anonymously report compliance concerns and potential misconduct. The CGM Group Compliance is responsible for the procedures of CGM for the efficient, independent, and objective investigation of incidents related to corporate governance – this also includes corruption and bribery. The procedures are based, among other things, on the following components:

- Anonymous reporting and communication through the 'CGM Ethics Line'
- Information for employees as part of compliance training and onboarding days
- Confidential investigation by Group Compliance and communication with whistleblowers, as well as additional case-specific organizational protection measures during the investigation.

In addition, whistleblowers can contact the compliance department directly via a mailbox designated for the compliance function.

In addition to the procedure for following up on whistleblower reports in accordance with the applicable law transposing Directive (EU) 2019/1937, we have established a process for the prompt, independent and objective investigation of incidents relating to business conduct, including incidents of corruption and bribery. In line with our preventive compliance approach, we have also implemented a comprehensive training concept within the organization on anti-corruption and antitrust law, and identified at-risk functions.

The functions within the company that are most at risk in terms of corruption and bribery include, in particular, our senior management and managerial staff, especially in the areas of: sales and marketing, purchasing and supply chain, business development, finance and accounting, customer relationship management, regulatory affairs and compliance, human resources, as well as IT and system administration.

## Business conduct

ESRS G1

### Prevention and detection of corruption and bribery

#### G1-3 – Prevention and detection of corruption and bribery

CGM has established comprehensive procedures as part of Group Legal & Compliance to prevent and detect corruption and bribery. These include the CGM core process for combating bribery and corruption, regular training for all employees to raise awareness of potential risks and unethical behavior and a whistleblower system to anonymously and securely report potential violations.

Reported incidents are reviewed by the compliance function. If necessary, the Compliance department will call in additional experts to support the investigation. Investigations are always conducted independently, particularly in incidents involving CGM decision-makers in the matter under investigation. This organizational separation provides for objective and unbiased investigation and is an integral part of our compliance organization. The compliance function reports to the Managing Directors at fixed intervals and as required. The following individual measures support the effectiveness of our policies in detail:

Name of the action/action plan	Onboarding Days (Compliance training)
Action implemented in the reporting year	The key content of the applicable policies (Code of Ethics, Core Processes Nos. 18 and 19 and the Human Rights Statement) is presented during the mandatory Onboarding Days, which have been taking place monthly since 2023. The training imparts a fundamental knowledge of the key issues.
Action planned, including expected outcome and planned timeframe for completion	The Onboarding Days will continue to take place on a monthly basis for all new employees. The expected outcomes include creating a fundamental awareness and understanding of ethical and lawful behavior in line with CGM's expectations and commitments.
Coverage in terms of activities, upstream and/or downstream value chain, geographies and, where applicable, affected stakeholder groups	All new employees of CompuGroup Medical SE & Co. KGaA and its subsidiaries worldwide.
Expected outcome and, where relevant: contribution to achieving the policy objectives	Not relevant

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## Business conduct

ESRS G1

Name of the action/action plan	CGM Ethics Line
Action implemented in the reporting year	<p>CGM strives to clarify any incidents contravening legal provisions or internal policies without delay to prevent violations. Therefore, the CGM Ethics Line was set up at the end of 2021 in accordance with the legal requirements in Germany (Whistleblower Protection Act (HinSchG)).</p> <p>The CGM Ethics Line is a specific communication channel that provides employees, business partners, customers and other third parties with a protected space to report incidents. All information received by CGM via this CGM Ethics Line is investigated without delay. In addition, appropriate and adequate remedial and adjustment actions are taken based on the insights gained.</p> <p>CGM guarantees whistleblowers the best possible protection of their identity. Protecting whistleblowers is a top priority for CGM. Therefore, CGM offers whistleblowers the option of remaining anonymous, within the limits of the law. CGM also undertakes to consider the legitimate interests of any person affected by a report in its decisions.</p>
Action planned, including expected outcome and planned timeframe for completion	<p>Review of the tool in use and assessment of potential alternative suppliers to increase user-friendliness, in particular with regard to administration.</p>
Coverage in terms of activities, upstream and/or downstream value chain, geographies and, where applicable, affected stakeholder groups	<p>The CGM Ethics Line is available to all value chain workers and relevant third parties in all geographical regions.</p> <p>We support the availability of the channels at the workplaces of value chain workers and within the scope of our business relationships by proactively informing them on the CGM website, on our intranet and during global training sessions, so that they are accessible to both internal and external stakeholders.</p>
Where relevant: contribution to achieving the policy objectives and targets	<p>The Ethics Line is a key contributor to achieving government requirements, as it allows anyone to report violations anonymously and without fear of retaliation. It is therefore an important action to ensure the effectiveness of the policies and also allows for the rapid implementation of corrective and preventive action in the event of actual violations.</p>

Name of the action/action plan	Monitoring legal/regulatory developments
Action implemented in the reporting year	For several years, Group Legal & Compliance has been continuously monitoring legal and regulatory changes that are relevant to its corporate policies and incorporates these changes into CGM's compliance management program.
Action planned, including expected outcome and planned timeframe for completion	The monitoring of legal and regulatory developments will continue beyond the reporting year. The expected outcome is to ensure compliance in order to minimize legal and ethical risks.
Coverage in terms of activities, upstream and/or downstream value chain, geographies and, where applicable, affected stakeholder groups	CompuGroup Medical SE & Co. KGaA and its subsidiaries worldwide.
Expected outcome and, where relevant: contribution to achieving the policy objectives and targets	Not relevant

## Business conduct

ESRS G1

By continuously adapting and improving our procedures and training programs, we aim to effectively prevent, detect and address corruption and bribery. These efforts are at the heart of our commitment to upholding ethical standards and promoting transparency within our business operations. Our training programs for addressing corruption and bribery cover a wide range of topics, including central aspects such as compliance, corruption, bribery and anti-trust law. The goal is to ensure that employees understand the importance of complying with legal requirements and CGM-specific policies. During the monthly Onboarding Days for new hires, these topics are dealt with in depth in mandatory compliance training sessions. Select managers attend specialized management training covering these topics.

The percentage of functions-at-risks covered by training programs is 85 %.

The Managing Directors and the Supervisory Board are excluded from the training curriculum, but are informed verbally at regular intervals.

CGM has specifically identified roles in senior management and at the managerial level as so-called 'functions-at-risk'. This includes employees in the following roles and areas: business development, sales and marketing, procurement and supply chain, finance and accounting, customer relationship management, regulatory affairs and compliance, human resources, as well as IT and system administration. The percentage of functions-at-risk covered by these training programs is calculated by dividing the number of employees in at-risk functions receiving training by the total number of employees in at-risk functions. The calculation of coverage of at-risk-functions is based on the number of employees in at-risk-functions with a valid training certificate for the reporting period from January to December.

## Business conduct

ESRS G1

### Incidents of corruption or bribery

#### *G1-4 – Incidents of corruption or bribery*

There were no confirmed incidents of corruption or bribery in the reporting period. Accordingly, there were no convictions or fines either. Moreover, no contracts with business partners were terminated or not extended due to violations in connection with corruption or bribery.

The information on convictions, fines, corruption and bribery incidents – if applicable for a given year –includes reported convictions for corruption and bribery incidents and the amount of fines for incidents involving direct participation of CGM or its employees during the respective reporting period of January 1 to December 31. Primary data is reported to the Group Compliance & Legal function in these cases. Violations can be reported via a number of channels. Available reporting options include the CGM Ethics Line, which serves as a contact point for internal and external stakeholders, as well as our internal audit procedures or criminal prosecution and fines potentially imposed on CGM by public authorities. All reports that are received are first carefully investigated to determine whether an actual violation has occurred.

### Monitoring the effectiveness of policies and actions through targets

For the 2024 reporting period, CGM has opted not to include an ESRS-compliant quantitative target in its business conduct reporting.

# APPENDIX

## Appendix I: Index

### Disclosure requirements in ESRS covered by the company's sustainability statement:

ESRSt	Topic	Disclosure requirement	Reference (page) sustainability report
ESRS E1	Climate change	E1-1 Transition plan for climate change mitigation	36
		E1-SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model	36 f.
		E1-2 Policies related to climate change mitigation and adaptation	37
		E1-3 Actions and resources in relation to climate change policies	38 ff.
		E1-4 Targets related to climate change mitigation and adaptation	39
		E1-5 Energy consumption and mix	40 f.
		E1-6 Gross Scopes 1, 2, 3 and total GHG emissions	41 ff.
		E1-7 GHG removals and GHG mitigation projects financed through carbon credits	48
		E1-8 Internal carbon pricing	48
		S1-SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model	49 f.
ESRS S1	Own workforce	S1-1 Policies related to own workforce	50 ff.
		S1-2 Processes for engaging with own workers and workers' representatives about impacts	55
		S1-3 Processes to remediate negative impacts and channels for own workforce to raise concerns	55 f.
		S1-4 – Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	57 ff.
		S1-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	61 f.
		S1-6 – Characteristics of the undertaking's employees	63 f.
		S1-9 – Diversity metrics	65
		S1-10 Adequate wages	66
		S1-16 – Remuneration metrics (pay gap and total remuneration)	66
		S1-17 – Incidents, complaints and severe human rights impacts	67 f.
ESRS S2	Workers in the value chain	S2-SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	69
		S2-1 – Policies related to value chain workers	70 ff.
		S2-2 – Processes for engaging with value chain workers about impacts	73
		S2-3 – Processes to remediate negative impacts and channels for value chain workers to raise concerns	74
		S2-4 – Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	75 ff.

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	S2-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	77	
ESRS S4	Consumers and end-users	S4-SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model S4-1 – Policies related to consumers and end-users S4-2 – Processes for engaging with consumers and end-users about impacts S4-3 – Processes to remediate negative impacts and channels for consumers and end-users to raise concerns S4-4 – Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions S4-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	78 f. 79 ff. 88 89 90 ff. 96 f.
ESRS G1	Business conduct	G1-1 Corporate culture and business conduct policies G1-3 Prevention and detection of corruption and bribery G1-4 Incidents of corruption or bribery	98 ff. 102 ff. 105

## Appendix II: Datapoints prescribed by other EU Regulations

Disclosure requirement and related datapoint	Disclosure: material/immaterial		Reference			Section
	SFDR	Pillar 3	Benchmark Regulation reference	EU Climate Law reference		
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	mandatory	X	X			The Role of the Committees (GOV-1 – The role of the administrative, management and supervisory bodies)
ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 (e)	mandatory		X			The Role of the Committees (GOV-1 – The role of the administrative, management and supervisory bodies)
ESRS 2 GOV-4 – Statement on due diligence paragraph 30	mandatory	X				Statement on Due Diligence (GOV-4 – Statement on due diligence)
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	mandatory (not applicable)	X	X	X		-/-
ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40 (d) ii	mandatory (not applicable)	X		X		-/-
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	mandatory (not applicable)	X		X		-/-
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv	mandatory (not applicable)			X		-/-
ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14	material (not applicable)			X		-/-
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)	material (not applicable)		X	X		-/-
ESRS E1-4 GHG emission reduction targets paragraph 34	material	X	X	X		Targets related to climate change mitigation (E1-4 – Targets related to climate change mitigation and adaptation)
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only)	material (not applicable)	X				-/-

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high climate impact sectors) paragraph 38

ESRS E1-5 Energy consumption and mix paragraph 37	material	X			Energy consumption and mix (E1-5 – Energy consumption and mix)
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43	material (not applicable)	X			-/-
ESRS E1-6 Gross Scope 1, 2, 3 and total GHG emissions paragraph 44	material	X	X	X	Greenhouse gas emissions (E1-6 Gross Scopes 1, 2, 3 and total GHG emissions)
ESRS E1-6 Gross GHG emissions intensity paragraphs 53 to 55	material	X	X	X	Greenhouse gas emissions (E1-6 Gross Scopes 1, 2, 3 and total GHG emissions)
ESRS E1-7 GHG removals and carbon credits paragraph 56	material (not applicable)			X	-/-
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks paragraph 66	material (not applicable)			X	-/-
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a)					
ESRS E1-9 Location of significant assets at material physical risk paragraph 66 (c)	material (not applicable)		X		-/-
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes paragraph 67 (c)	material (not applicable)		X		-/-
ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities paragraph 69	material (not applicable)			X	-/-
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	immaterial	X			-/-
ESRS E3-1 Water and marine resources paragraph 9	immaterial	X			-/-
ESRS E3-1 Dedicated policy paragraph 13	immaterial	X			-/-
ESRS E3-1 Sustainable oceans and seas paragraph 14	immaterial	X			-/-
ESRS E3-4 Total water recycled and reused paragraph 28 (c)	immaterial	X			-/-

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ESRS E3-4 Total water consumption in m <sup>3</sup> per net revenue on own operations paragraph 29	immaterial	X	-/-
ESRS 2 SBM 3 — E4 paragraph 16 (a) i	mandatory (not applicable)	X	-/-
ESRS 2 SBM-3 — E4 paragraph 16 (b)	mandatory (not applicable)	X	-/-
ESRS 2 SBM-3 — E4 paragraph 16 (c)	mandatory (not applicable)	X	-/-
ESRS E4-2 Sustainable land / agriculture practices or policies paragraph 24 (b)	immaterial	X	-/-
ESRS E4-2 Sustainable oceans / seas practices or policies paragraph 24 (c)	immaterial	X	-/-
ESRS E4-2 Policies to address deforestation paragraph 24 (d)	immaterial	X	-/-
ESRS E5-5 Non-recycled waste paragraph 37 (d)	immaterial	X	-/-
ESRS E5-5 Hazardous waste and radioactive waste paragraph 39	immaterial	X	-/-
ESRS 2 SBM3 – S1 Risk of incidents of forced labor paragraph 14 (f)	material	X	Material impacts, risks, and opportunities related to own workforce (S1 – SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model)
ESRS 2 SBM3 – S1 Risk of incidents of child labor paragraph 14 (g)	material	X	Material impacts, risks, and opportunities related to own workforce (S1 – SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model)
ESRS S1-1 Human rights policy commitments paragraph 20	material	X	Policies related to own workforce (S1-1 – Policies related to own workforce)
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organization Conventions 1 to 8, paragraph 21	material	X	Policies related to own workforce (S1-1 – Policies related to own workforce)
ESRS S1-1 Processes and measures for preventing trafficking in human beings paragraph 22	material	X	Policies related to own workforce (S1-1 – Policies related to own workforce)
ESRS S1-1 Workplace accident prevention policy or management system paragraph 23	material	X	Policies related to own workforce (S1-1 – Policies related to own workforce)

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ESRS S1-3 Grievance/complaints handling mechanisms paragraph 32 (c)	material	X			Management of negative impacts and channels for the own workforce S1-3 – Processes to remediate negative impacts and channels for own workforce to raise concerns
ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)	immaterial	X	X	-/-	
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	immaterial	X		-/-	
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	material	X	X		Remuneration metrics (S1-16 – Remuneration metrics (pay gap and total remuneration))
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	material	X			Remuneration metrics (S1-16 – Remuneration metrics (pay gap and total remuneration))
ESRS S1-17 Incidents of discrimination paragraph 103 (a)	material	X			Incidents, complaints and severe human rights impacts (S1-17 – Incidents, complaints and severe human rights impacts)
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD paragraph 104 (a)	material	X	X		Incidents, complaints and severe human rights impacts (S1-17 – Incidents, complaints and severe human rights impacts)
ESRS 2 SBM3 – S2 Significant risk of child labor or forced labor in the value chain paragraph 11 (b)	material	X			Material impacts, risks, and opportunities related to workers in the value chain (ESRS 2 SBM-3 – Material Impacts, risks and opportunities and their interaction with strategy and business model)
ESRS S2-1 Human rights policy commitments paragraph 17	material	X			Policies related to value chain workers (S2-1 – Policies related to value chain workers)
ESRS S2-1 Policies related to value chain workers paragraph 18	material	X			Policies related to value chain workers (S2-1 – Policies related to value chain workers)
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19	material	X	X		Policies related to value chain workers (S2-1 – Policies related to value chain workers)
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organization Conventions 1 to 8, paragraph 19	material		X		Policies related to value chain workers (S2-1 – Policies related to value chain workers)

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ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	material	X			Actions and approaches to material impacts and risks related to workers in the value chain (S2-4 – Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those action)
ESRS S3-1 Human rights policy commitments paragraph 16	immaterial	X			-/-
ESRS S3-1 Non-respect of UNGPs on Business and Human Rights, ILO principles, or OECD guidelines paragraph 17	immaterial	X	X		-/-
ESRS S3-4 Human rights issues and incidents paragraph 36	immaterial	X			-/-
ESRS S4-1 Policies related to consumers and end-users paragraph 16	material	X			Policies related to consumers and end-users (S4-1 – Policies related to consumers and end-users)
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 17	immaterial	X	X		-/-
ESRS S4-4 Human rights issues and incidents paragraph 35	immaterial	X			-/-
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)	material	X			Corporate culture and business conduct policies (G1-1 – Corporate culture and business conduct policies)
ESRS G1-1 Protection of whistleblowers paragraph 10 (d)	material	X			Corporate culture and business conduct policies (G1-1 – Corporate culture and business conduct policies)
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a)	material	X	X		Incidents of corruption or bribery (G1-4 – Incidents of corruption or bribery)
ESRS G1-4 Standards of anti-corruption and anti-bribery paragraph 24 (b)	material	X			Incidents of corruption or bribery (G1-4 – Incidents of corruption or bribery)

## Appendix III: List of material impacts, risks and opportunities

### Impacts

IRO ID	ESRS Standard	Description	Classification	Time horizon	Value chain
E1-I3	E1	CGM has actual negative impacts on the environment due to the environmental footprint of purchased hardware components arising from greenhouse gas emissions in the upstream production process (energy-intensive production methods and raw materials extraction).	Actual negative impact	Short- and medium-term	Upstream value chain
E1-I4	E1	CGM has actual negative impacts on the environment arising from greenhouse gas emissions in the upstream production process (energy-intensive production methods and raw materials extraction) of its own IT infrastructure.	Actual negative impact	Short- and medium-term	Upstream value chain
E1-I5	E1	CGM has actual negative impacts on the environment arising from logistics, its vehicle fleet and business travel of CGM employees (transportation to customers and servicing appointments), which also cause greenhouse gas emissions.	Actual negative impact	Short- and medium-term	Full value chain
E1-I7	E1	CGM has actual negative impacts on the environment due to emissions arising from the use of office buildings (heating, air conditioning, etc.).	Actual negative impact	Short- and medium-term	Own operations
E1-I8	E1	CGM has actual negative impacts on the environment arising from the high energy consumption for operating IT infrastructure (especially servers) and office buildings.	Actual negative impact	Short- and medium-term	Own operations
E1-I9	E1	CGM has actual negative impacts on the environment arising from the high energy consumption during the useful lives of sold software and hardware products.	Actual negative impact	Short- and medium-term	Downstream value chain
E1-I11	E1	CGM has actual negative impacts on the environment arising from the energy needed for cooling data centers. Here, CGM is faced with the decision between water-based cooling and electricity-based cooling.	Actual negative impact	Short- and medium-term	Own operations
S1-I1	S1	CGM has potential negative impacts on the respect for human rights arising from the restriction of fundamental labor rights, including protection against unlawful dismissal.	Potential negative impact	Short- and medium-term	Own operations
S1-I2	S1	CGM has actual positive impacts on its employee's professional and private development by providing good working conditions, such as safe jobs and flexibility. This is achieved by CGM creating a work environment that honors (international) labor standards and laws.	Actual positive impact	Short- and medium-term	Own operations
S1-I3	S1	CGM has potential negative impacts on the gender pay gap and unequal opportunities for men and women as gender inequalities occur in CGM's own operations.	Potential negative impact	Short- and medium-term	Own operations
S1-I4	S1	CGM has potential positive impacts on a diverse working environment as is implied by CGM's cross-border activities related to the hiring of employees from various countries with different nationalities.	Potential positive impact	Short- and medium-term	Own operations
S1-I5	S1	CGM has potential positive impacts on its employees' skills development as CGM offers relevant internal training, qualification and onboarding programs.	Potential positive impact	Short- and medium-term	Own operations
S2-I1	S2	CGM has potential negative impacts on workers in the upstream and downstream value	Potential negative impact	Short- and medium-	Upstream and downstream value

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		chain if it works with suppliers, distributors, or service partners who do not guarantee fair working conditions, such as adequate wages or freedom of association, thereby leading to a lack of fundamental labor rights.		term	chain
S2-I2	S2	CGM has potential negative impacts on workers in the upstream and downstream value chain arising from collaboration with suppliers, distributors, or service partners who do not treat all their workers equally and do not offer them equal opportunities. This leads to workplace discrimination, where individuals face unfair treatment based on personal characteristics such as gender, age, ethnic origin, sexual orientation, or religion.	Potential negative impact	Short- and medium-term	Upstream and downstream value chain
S4-I1	S4	Data errors, software errors, inefficient workflows or a design prone to misinterpretation can have potential negative impacts on the health and safety of patients.	Potential negative impact	Short- and medium-term	Downstream value chain
S4-I2	S4	CGM offers a wide range of products that are designed to make medical information available to healthcare professionals, entailing a potential positive impact on patient health. New applications, such as SAM (Software Assistant Management) additionally have the potential of further improving healthcare services.	Potential positive impact	Short- and medium-term	Downstream value chain
S4-I3	S4	Through the use of its healthcare software, which aims to improve processes and enhance efficiency, CGM has potential positive impacts on the social inclusion of patients in the healthcare system.	Potential positive impact	Medium- and long-term	Downstream value chain
S4-I4	S4	IT service providers must ensure that they have a robust infrastructure and policies to minimize disruption of their services. The lack of such actions has potential negative impacts on the operational procedures of CGM and on the trust and privacy of customers and end-users.	Potential negative impact	Short-, medium- and long-term	Downstream value chain
S4-I5	S4	The business model of CGM has potential positive impacts as it is designed to drive digitization in the healthcare sector and to thus offer consumers and end-user added value by making healthcare services available.	Potential positive impact	Short-, medium- and long-term	Downstream value chain
S4-I6	S4	CGM has potential negative impacts in this respect as guaranteeing robust data security takes top priority in the healthcare sector where the protection of sensitive patient data is crucial to maintaining the trust, privacy and integrity related to healthcare services.	Potential negative impact	Short-, medium- and long-term	Downstream value chain
S4-I7	S4	Data protection is a fundamental consideration for software developers in the healthcare sector, as it is essential for regulatory compliance, safeguarding patient data, maintaining trust, preventing reputational damage and ensuring ethical and responsible development practices. CGM has access to a wide range of customer data, such as personal, demographic, content-related and behavioral data, which may lead to potential negative impacts on data protection issues.	Potential negative impact	Short-, medium- and long-term	Downstream value chain
G1-I3	G1	CGM has actual positive impacts on maintaining and strengthening trust among all stakeholders, as well as within the company itself, by promoting shared principles and standards through the presence of incentives or tools that foster CGM's corporate culture, such as values, mission statements or a code of conduct.	Actual positive impact	Short- and medium-term	Own operations
G1-I5	G1	CGM has an actual positive impact through its established whistleblower systems, which encourage and empower employees and stakeholders to report incidents of unethical behavior, corruption, bribery or other misconduct within the organization. This promotes the	Actual positive impact	Short- and medium-term	Own operations

# APPENDIX

corporate culture and fosters a culture defined by ethics, transparency and responsibility.

G1-I6	G1	CGM has an actual positive impact on fostering a culture of ethics, transparency and accountability through established reporting channels, which enable and encourage employees and stakeholders to report unethical behavior, fraud, corruption, bribery, or other misconduct within the organization.	Actual positive impact	Short- and medium-term	Own operations
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# APPENDIX

## Risks and opportunities

IRO ID	ESRS Standard	Description	Classification	Time horizon	Value chain
E1-R2	E1	The risk that the implementation of climate-friendly practices in the upstream value chain of hardware components may lead to higher prices and, consequently, increased costs for CGM. This arises from the environmental footprint generated by energy consumption and emissions during the extraction and processing of raw materials, manufacturing processes as well as the transportation of components.	Risk	Short-term	Upstream value chain
E1-R3	E1	The risk of higher costs for operating office buildings and procuring hardware components (for resale and CGM's own infrastructure) resulting from a rising carbon price.	Risk	Medium- and long-term	Own operations
E1-R4	E1	The risk of repair or replacement costs or revenue losses due to IT infrastructure downtimes caused by blackouts. Software companies with physical data centers or office sites, in particular, are highly dependent on uninterrupted power supply.	Risk	Medium- and long-term	Own operations
S1-O4	S1	The opportunity to increase productivity, improve quality and revenue and reduce the costs of filling open positions is supported by attractive working conditions, including a competitive wage level, appealing work models and other factors (e.g., benefits or mobility options). This leads to higher employee retention, motivation and engagement, as well as enhanced attractiveness in the job market.	Opportunity	Short- and medium-term	Own operations
S1-O6	S1	The opportunity to raise the appeal to suitable talent, which is particularly important in the highly competitive IT job market with regard to recruitment costs (personnel expenses, expenditure) arises from the key criterion of diversity and gender equality.	Opportunity	Short- and medium-term	Own operations
S1-O7	S1	The opportunity to improve performance and revenues can be supported by a diverse workforce and strong employee motivation.	Opportunity	Short- and medium-term	Own operations
S1-R2	S1	The risk of poor working conditions (underpayment/non-compliance with labor rights) arising in cases where CGM's policies and labor standards are not adhered to leads to dissatisfaction among employees. This, in turn, leads to lower productivity and higher employee turnover and difficulties in attracting new talent due to a bad reputation. It also entails financial burdens. Additionally, this risk is exacerbated by the lack of qualified technical staff.	Risk	Short- and medium-term	Own operations
S1-R5	S1	The risk that CGM might be associated with gender inequality and a gender pay gap could lead to a reputational damage. This has a potential negative impact on income as employee turnover leads to higher costs (personnel expenses, expenditure).	Risk	Short- and medium-term	Own operations

# APPENDIX

Strategic Risks and Opportunities					
		Description	Type	Timeframe	Impact Area
S4-O5	S4	The opportunity for CGM to create financial value and thus revenue potential through digitization in the healthcare sector arises from operational efficiency, cost reductions, better use of resources, preventive care, data-based decision-making, telemedicine and remote care, faster and more precise diagnosis, etc.	Opportunity	Short- and medium-term	Downstream value chain
S4-R2	S4	CGM is exposed to the risk of reputational damage if a product does not meet the needs of healthcare professionals (customers), which, in turn, can lead to lower sales.	Risk	Medium- and long-term	Downstream value chain
S4-R3	S4	CGM faces an increased risk of a complete business shutdown due to disruptions in digital operations, as its business model relies on technology and online platforms. Such a shutdown can lead to immediate revenue losses and potential long-term damage to the brand image. This in turn can lead to customer migration and higher operating costs.	Risk	Short-, medium- and long-term	Downstream value chain
S4-R4	S4	CGM is exposed to an increased risk of severe negative financial effects arising from inadequate protection of intellectual property (IP) rights as the protection of IP rights is crucial to CGM because it prevents the unauthorized use of the company's innovations and creations. This, in turn, ensures that CGM benefits financially from its IP investments and can maintain its competitive edge in the market, while deterring infringements and protecting market share.	Risk	Short-, medium- and long-term	Own operations
S4-R6	S4	Data protection primarily refers to safeguarding individuals' personal data and managing how this data is collected, used, shared and stored. Violations against relevant legislation poses an increased risk of negative financial effects, including legal costs, compensation payments, penalty payments, sanctions and the resulting damage to the company's reputation.	Risk	Short-, medium- and long-term	Full value chain
S4-R8	S4	There is a risk of increased costs resulting from potential data loss following technical disruptions and a lack of adequate backups.	Risk	Short- and medium-term	Own operations
S4-R9	S4	The business activities of the CGM group and the industry, in which CGM operates, require that the CGM group continuously further develops the existing group-wide governance of CGM's online services to prevent potential risks and the resulting negative impacts on reputation and results of operations.	Risk	Short- and medium-term	Own operations
S4-R10	S4	Potential data breaches concerning highly sensitive health data increases the risk of compensation payments and reputational damage. This is highly relevant as data security primarily relates to the protection of data against unauthorized access, disclosure, manipulation, or destruction.	Risk	Short-, medium- and long-term	Downstream value chain
G1-R1	G1	Non-compliance with laws and regulations on the part of CGM entails the risk of costly claims and compensation payments.	Risk	Short-, medium- and long-term	Own operations
G1-O3	G1	The presence of shared principles and norms, such as values, mission statements, or a code of conduct, offer an opportunity to enhance employee engagement and, in turn, drive value creation—given that employees play a crucial role in the software and IT services industry.	Opportunity	Short-, medium- and long-term	Own operations

# Appendix 1 – Turnover

Economic activities	Substantial contribution criteria												DNSH criteria ("Does Not Significantly Harm")						
	Codes	Absolute turnover	Proportion of turnover, Year N	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Bio-diversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Bio-diversity	Minimum safeguards	Taxonomy-aligned (A.1) or taxonomy-eligible (A.2)	Category (enabling activity)	Category (transitional activity)
				Y;N; N/EL	Y;N; N/EL					(Y/N)	(Y/N)						(%)		
		kEUR	(%)															E	T
<b>A. TAXONOMY ELIGIBLE ACTIVITIES</b>																			
<b>A.1. Environmentally sustainable activities (taxonomy-aligned)</b>																			
Turnover of environmentally sustainable activities (taxonomy-aligned) (A.1.)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
of which enabling activities																			
of which transitional activities																			
<b>A.2 Taxonomy-aligned but not environmentally sustainable activities (non-taxonomy-aligned activities)</b>																			
Data processing and hosting and related activities	CCM 8.1	69,226	6%	EL	N/EL	N/EL	N/EL	N/EL	N/EL									3%	
Product as a service and other cycle- and result-oriented service models	CE 5.5	11,206	1%	N/EL	N/EL	N/EL	N/EL	EL	N/EL									1%	
Turnover of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2.)		80,432	7%															4%	
<b>A. Turnover of taxonomy-aligned activities (A.1. + A.2)</b>		<b>80,432</b>	<b>7%</b>															<b>4%</b>	
<b>B. TAXONOMY-NON-ELIGIBLE ACTIVITIES</b>																			
Turnover of taxonomy-non-eligible activities																			
Total		1,073,555	93%																
		1,153,987	100 %																

## Appendix 2 – Capital expenditure

Economic activities	Codes	Substantial contribution criteria										DNSH criteria ("Does Not Significantly Harm")														
		absolute CapEx, Year N	Proportion CapEx, Year N	climate change mitigation	climate change adaptation	Pollution water	circular economy	Bio-diversity	climate change mitigation	climate change adaptation	Pollution water	circular economy	Bio-diversity	Minim-um safe-guards	Taxonomy-aligned (A.1) or taxonomy-eligible (A.2) proportion of CapEx 2022	Category (enabling activity)	Category (transitional activity)									
				J/N; N/EL	J/N; N/EL				J/N; N/EL	J/N; N/EL				(J/N)	(%)	E	T									
<b>A. TAXONOMY ELIGIBLE ACTIVITIES</b>																										
<b>A.1. Environmentally sustainable activities (Taxonomy-aligned)</b>																										
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1.)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
of which enabling activities																										
of which transitional activities																										
<b>A.2. Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>																										
Manufacture of low carbon technologies for transport	CCM 3.3	16,117	15%	EL	N/EL	N/EL	N/EL	N/EL	EL	N/EL						11%										
Renovation of existing buildings	CCM 7.2/ CE 3.2	5,781	5%	EL	N/EL	N/EL	N/EL	EL	N/EL							2%										
Product as a service and other cycle- and result-oriented service models	CE 5.5	4,968	5%	N/EL	N/EL	N/EL	N/EL	EL	N/EL							5%										
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2.)		26,866	25%													18%										
<b>A. CapEx of taxonomy-eligible activities (A.1. + A.2)</b>		<b>26,866</b>	<b>25%</b>													<b>18%</b>										
<b>B. TAXONOMY-NON-ELIGIBLE ACTIVITIES</b>																										
CapEx of Taxonomy-non-eligible activities		78,903	75%																							

Economic activities	Substantial contribution criteria										DNSH criteria ("Does Not Significantly Harm")							
	Codes	absolute CapEx	Proportion CapEx , Year N	climate change mitigation	climate change adaptation	Pollution water	circular economy	Bio-diversity	climate change mitigation	climate change adaptation	Pollution water	circular economy	Bio-diversity	Minimum safe-guards	Taxonomy-aligned (A.1) or taxonomy-eligible (A.2)	Category (enabling activity)	Category (transitional activity)	
				J;N; N/EL	J;N; N/EL				J;N; N/EL	J;N; N/EL				(%)	E	T		
Total		105,769	100%															

## Appendix 3 – Operating expenditure

Economic activities	Substantial contribution criteria												DNSH criteria ("Does Not Significantly Harm")								
	Codes	OpEx	Proportion OpEx , Year N	climate change mitigation	climate change adaptation	water	Pollution	circular economy	Bio-diversity	climate change mitigation	climate change adaptation	water	Pollution	circular economy	Bio-diversity	Minim-um safe-guards	Taxonomy-aligned (A.1) or taxonomy-eligible (A.2) proportion of OpEx 2022	Category (enabling activity)	Category (transitional activity)		
			kEUR	(%)	J;N; N/EL	J;N; N/EL	J;N; N/EL	J;N; N/EL	J;N; N/EL	(J/N)	(J/N)	(J/N)	(J/N)	(J/N)	(J/N)	(J/N)	(%)	E	T		
<b>A. TAXONOMY ELIGIBLE ACTIVITIES</b>																					
<b>A.1. Environmentally sustainable activities (Taxonomy-aligned)</b>																					
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1.)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
of which enabling activities																					
of which transitional activities																					
<b>A.2. Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>																					
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 3.3	3,095	1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								1%				
Renovation of existing buildings	CCM 7.2/ CE 3.2	2,313	1%	EL	N/EL	N/EL	N/EL	EL	N/EL								1%				
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2.)		5,408	2%														2%				
<b>A. OpEx of taxonomy-enabled activities (A.1. + A.2)</b>		<b>5,408</b>	<b>2%</b>														<b>2%</b>				
<b>B. TAXONOMY-NON-ELIGIBLE ACTIVITIES</b>																					
OpEx of Taxonomy-non-eligible activities (B)		254,975	98%																		
Total		260,383	100%																		

## Appendix 4 – table pursuant to footnote (c) of Annex V EDA

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	Proportion of Turnover		Proportion of CapEx		Proportion of OpEx	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective	Taxonomy-aligned per objective	Taxonomy-eligible per objective	Taxonomy-aligned per objective	Taxonomy-eligible per objective
Climate change mitigation	0 %	6 %	0 %	20 %	0 %	2 %
Climate change adaptation	0 %	0 %	0 %	0 %	0 %	0 %
Sustainable use and protection of water and marine resources	0 %	0 %	0 %	0 %	0 %	0 %
Transition to a circular economy	0 %	1 %	0 %	10 %	0 %	1 %
Pollution prevention and control	0 %	0 %	0 %	0 %	0 %	0 %
Protection and restoration of biodiversity and ecosystems	0 %	0 %	0 %	0 %	0 %	0 %

## Appendix 5 – Template 1 – Nuclear and fossil gas related activities

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Row	Nuclear energy related activities
1.	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle. No
2.	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies. No
3.	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades. No
<b>Fossil gas related activities</b>	
4.	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels. No
5.	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels. No
6.	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels. No

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# INDEPENDENT ASSURANCE PRACTITIONER'S REPORT

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To the CompuGroup Medical SE & Co. KGaA, Koblenz

## **Assurance Conclusion**

We have conducted a limited assurance engagement on the separate non-financial group report of CompuGroup Medical SE & Co. KGaA for the financial year from January 1 to December 31, 2024 prepared to fulfil the requirements of Sections 315c in conjunction with 289c bis 289e of the HGB [Handelsgesetzbuch: German Commercial Code] including the information contained in this non-financial group report to fulfill the requirements of Article 8 of Regulation (EU) 2020/852 (hereinafter the "separate non-financial group reporting").

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the accompanying separate non-financial group reporting for the financial year from January 1 to December 31, 2024 is not prepared, in all material respects, in accordance with Sections 315c in conjunction with 289c bis 289e of the HGB and the requirements of Article 8 of Regulation (EU) 2020/852 and the supplementary criteria presented by the executive directors of the Company.

## **Basis for the Assurance Conclusion**

We conducted our assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised): Assurance Engagements Other Than Audits or Reviews of Historical Financial Information issued by the International Auditing and Assurance Standards Board (IAASB).

The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our responsibilities under ISAE 3000 (Revised) are further described in the section "German Public Auditor's Responsibilities for the Assurance Engagement on the separate non-financial group reporting".

We are independent of the entity in accordance with the requirements of European law and German commercial and professional law, and we have fulfilled our other German professional responsibilities in accordance with these requirements. Our audit firm has applied the requirements for a system of quality control as set forth in the IDW Quality Management Standard issued by the Institut der Wirtschaftsprüfer [Institute of Public Auditors in Germany] (IDW): Requirements for Quality Management in the Audit Firm (IDW QMS 1 (09.2022)).

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our assurance conclusion.

## **Emphasis of Matter – Principles for the preparation of the separate non-financial group reporting**

Without modifying our audit opinion, we refer to the disclosures in the separate non-financial group reporting, which describe the principles for the preparation of the separate non-financial group reporting. Accordingly, the Company has applied the European Sustainability Reporting Standards (ESRS) to the extent specified in Section "Introduction" of the separate non-financial group reporting.

# INDEPENDENT ASSURANCE PRACTITIONER'S REPORT

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## **Responsibilities of the Executive Directors and the Supervisory Board for the separate non-financial group reporting**

The executive directors are responsible for the preparation of the separate non-financial group reporting in accordance with the applicable German legal and other European requirements as well as with the supplementary criteria presented by the executive directors of the Company and for designing, implementing and maintaining such internal control that they have considered necessary to enable the preparation of a separate non-financial group reporting in accordance with these requirements that is free from material misstatement, whether due to fraud (i.e., fraudulent sustainability reporting in the separate non-financial reporting) or error.

This responsibility of the executive directors includes establishing and maintaining the materiality assessment process, selecting and applying appropriate reporting policies for preparing the separate non-financial group reporting, as well as making assumptions and estimates and ascertaining forward-looking information for individual sustainability-related disclosures.

The Supervisory Board is responsible for overseeing the process for the preparation of the separate non-financial group reporting.

## **Inherent Limitations in Preparing the separate non-financial reporting**

The applicable German legal and other European requirements contain wording and terms that are subject to considerable interpretation uncertainties and for which no authoritative, comprehensive interpretations have yet been published. As such wording and terms may be interpreted differently by regulators or courts, the legality of measurements or evaluations of sustainability matters based on these interpretations is uncertain.

These inherent limitations also affect the assurance engagement on the separate non-financial group reporting.

## **German Public Auditor's Responsibilities for the Assurance Engagement on the separate non-financial group reporting**

Our objective is to express a limited assurance conclusion, based on the assurance engagement we have conducted, on whether any matters have come to our attention that cause us to believe that the separate non-financial group reporting has not been prepared, in all material respects, in accordance with the applicable German legal and other European requirements and the supplementary criteria presented by the company's executive directors, and to issue an assurance report that includes our assurance conclusion on the separate non-financial group reporting.

As part of a limited assurance engagement in accordance with ISAE 3000 (Revised), we exercise professional judgment and maintain professional skepticism. We also:

- obtain an understanding of the process used to prepare the separate non-financial group reporting, including the materiality assessment process carried out by the entity to identify the disclosures to be reported in the separate non-financial group reporting.

# INDEPENDENT ASSURANCE PRACTITIONER'S REPORT

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- identify disclosures where a material misstatement due to fraud or error is likely to arise, design and perform procedures to address these disclosures and obtain limited assurance to support the assurance conclusion. The risk of not detecting a material misstatement resulting from fraud is higher than the risk of not detecting a material misstatement resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. In addition, the risk of not detecting a material misstatement in information obtained from sources not within the entity's control (value chain information) is ordinarily higher than the risk of not detecting a material misstatement in information obtained from sources within the entity's control, as both the entity's executive directors and we as practitioners are ordinarily subject to restrictions on direct access to the sources of the value chain information.
- consider the forward-looking information, including the appropriateness of the underlying assumptions. There is a substantial unavoidable risk that future events will differ materially from the forward-looking information.

## **Summary of the Procedures Performed by the German Public Auditor**

A limited assurance engagement involves the performance of procedures to obtain evidence about the sustainability information. The nature, timing and extent of the selected procedures are subject to our professional judgment.

In performing our limited assurance engagement, we a.o.:

- evaluated the suitability of the criteria as a whole presented by the executive directors in the separate non-financial group reporting
- inquired of the executive directors and relevant employees involved in the preparation of the separate non-financial group reporting about the preparation process, including the materiality assessment process carried out by the entity to identify the disclosures to be reported in the separate non-financial group reporting, and about the internal controls relating to this process
- evaluated the reporting policies used by the executive directors to prepare the separate non-financial group reporting
- evaluated the reasonableness of the estimates and related information provided by the executive directors. If, in accordance with the ESRS, the executive directors estimate the value chain information to be reported for a case in which the executive directors are unable to obtain the information from the value chain despite making reasonable efforts, our assurance engagement is limited to evaluating whether the executive directors have undertaken these estimates in accordance with the ESRS and assessing the reasonableness of these estimates, but does not include identifying information in the value chain that the executive directors were unable to obtain
- performed analytical procedures and made inquiries in relation to selected information in the separate non-financial group reporting

# INDEPENDENT ASSURANCE PRACTITIONER'S REPORT

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- conducted a site visit
- considered the presentation of the information in the separate non-financial group reporting
- considered the process for identifying taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the separate non-financial group reporting.

## **Restriction of Use/Clause on General Engagement Term**

This assurance report is solely addressed to CompuGroup Medical SE & Co. KGaA, Koblenz.

The engagement, in the performance of which we have provided the services described above on behalf of CompuGroup Medical SE & Co. KGaA, Koblenz, was carried out on the basis of the General Engagement Terms for Wirtschaftsprüferinnen, Wirtschaftsprüfer und Wirtschaftsprüfungsgesellschaften (Allgemeine Auftragsbedingungen für Wirtschaftsprüferinnen, Wirtschaftsprüfer und Wirtschaftsprüfungsgesellschaften) dated as of January 1, 2024 ([www.kpmg.de/AAB\\_2024](http://www.kpmg.de/AAB_2024)). By taking note of and using the information as contained in our report each recipient confirms to have taken note of the terms and conditions stipulated in the aforementioned General Engagement Terms (including the liability limitations to EUR 4 million specified in item No. 9 included therein) and acknowledges their validity in relation to us.

Frankfurt am Main, June 16, 2025

KPMG AG

Wirtschaftsprüfungsgesellschaft

[Original German version signed by:]

Götz Wirtschaftsprüfer

[German Public Auditor]

Brandt Wirtschaftsprüfer

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# IMPRINT

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