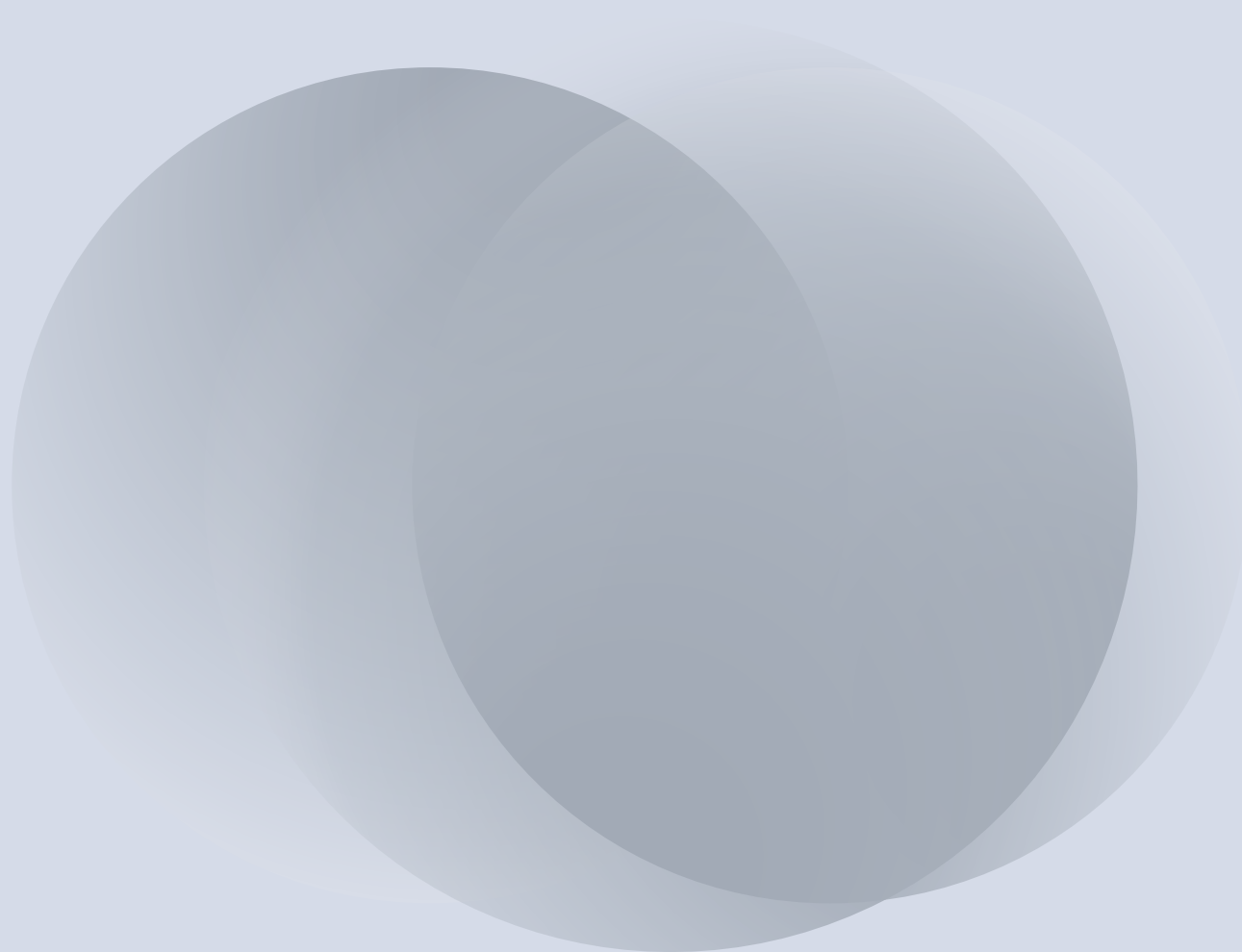


CANCOM SE

**NON-FINANCIAL
GROUP REPORT
2023**



CANCOM

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Non-financial Group report

With this non-financial Group report, the CANCOM Group provides information on the main developments in the area of sustainability in the 2023 financial year. The non-financial Group report also contains the non-financial Group Statement of CANCOM SE in accordance with Section 315b of the German Commercial Code (HGB).

Corporate culture and values of the CANCOM Group

Principle of sustainable corporate governance

CANCOM believes that social responsibility and environmental sustainability are essential for sustainable growth. The CANCOM Group is therefore committed to a broad understanding of sustainability, in which ecological, economic and social sustainability together form a core component of the company's success. This is another reason why sustainability is one of the three core values, alongside agility and innovation of the CANCOM Group. It is part of the CANCOM Group's vision to grow sustainably while taking responsibility for society. All members of the company management and all employees are committed to acting sustainably. CANCOM believes that corporate responsibility for the environment and society and corporate growth are not mutually exclusive.

An effective sustainability policy that contributes to the protection of the environment and takes into account the aspects of social and corporate sustainability is an essential building block for CANCOM in the pursuit of long-term corporate goals. For this reason, the CANCOM Group implements measures at all levels and in all locations in order to operate in the interests of sustainable development. Information technology („IT“) as a means and a product makes a decisive contribution to greater sustainability – for customers and within the CANCOM Group.

The Executive Board of CANCOM SE manages the CANCOM Group with the aim of sustainable value creation. The members bear joint responsibility for the entire management of the company. The members of the Executive Board work together as

colleagues, exchange information and keep each other informed about important measures and processes in their business areas. This includes issues relating to corporate social responsibility, corporate governance, sustainability and compliance. ESG (Environment, Social & Governance) is also assigned to the area of responsibility of a member of the Executive Board. The Executive Board is committed to the values of sustainable corporate governance. The Executives Board's commitment to corporate governance and sustainable corporate management is published on the company website www.cancom.com in the section Investors > Corporate Governance.

The Executive Board and Supervisory Board work closely together in the interests of the company. The intensive and continuous dialogue between the two bodies forms the basis for efficient corporate management at CANCOM. The Executive Board informs the Supervisory Board regularly, promptly and comprehensively about all aspects of business development, significant business transactions, planning, the risk situation, risk management and compliance that are of importance to the CANCOM Group. The Executive Board and Supervisory Board discuss the strategic direction of the company and the status of strategy implementation at regular intervals. The Supervisory Board advises the Executive Board on the management of the company and monitors its activities. The Supervisory Board has appointed a member from among its members who contributes environmental, social and governance expertise to the Supervisory Board as an ESG expert. In the reporting year, this function was performed by Prof. Dr. Welpé.

As a listed company, CANCOM already regularly publishes various information on the subject of responsible corporate governance. CANCOM sees this non-financial Group report as an essential supplement to the reporting obligations already fulfilled elsewhere. We therefore refer in particular to the declaration on corporate governance in accordance with Sections 289f and 315d HGB, which is published on the website www.cancom.com in the section Investors > Corporate Governance.

CANCOM Core Values

The corporate culture of CANCOM is based on three core values: Innovation, Agility and Sustainability. These values determine how we do business, how we work, how we co-operate with our employees and with our customers and business partners. The values and guidelines of the CANCOM Group can be found online at www.cancom.com under Company > Our Values.

In the reporting year, CANCOM continued to communicate its values to its employees and implement various initiatives and measures. In particular, the focus was on the value of „sustainability“. The successful projects relating to social and environmental issues were continued and strengthened. With the acquisition of the KBC Group (now CANCOM Austria Group), around 1,600 employees joined the CANCOM Group. An important part of integrating the new employees was harmonising and aligning the values of both companies. The values and culture of the KBC Group were similar to those of the CANCOM Group. Accordingly,

the KBC Group's purpose „We transform for the better“ was adopted as the guiding principle for the entire CANCOM Group after the two companies merged. This important interim step in November 2023 illustrates the merging of the two companies with a shared understanding of values and culture.

The values of the CANCOM Group are an integral part of our corporate culture and form the basis for the Group-wide feedback processes for employees. In addition, the existing materials and guidelines on the values have been supplemented by further formats that are available to all employees.

At the same time, the initiatives and measures were continuously accompanied by communication to employees and the public in order to promote awareness of the values both internally and externally. The values are communicated in a lively manner through various internal communication formats.



Non-financial Group statement of the CANCOM Group

1 GENERAL INFORMATION

1.1 Legal framework

In the following non-financial Group statement, CANCOM provides information on the topics relating to corporate social responsibility required by Section 289c HGB and Section 315c HGB. Section 289c HGB requires the disclosure of information that is material to an understanding of the course of business, the results of operations, the position of the corporation and the impact of its activities. Section 289d HGB also requires the CANCOM Group to provide information on the framework used.

CANCOM uses the framework of the UN Global Compact with its ten principles, which structure this report, for this non-financial Group statement. CANCOM has supported the UN Global Compact since 2015. This initiative, launched by the United Nations, aims to promote sustainable and responsible corporate governance and is based on ten universal principles. By becoming a member, CANCOM undertakes to actively support these ten principles in the areas of human rights, labour standards, environmental protection and anti-corruption and to promote them within its sphere of influence. This also includes CANCOM consistently pursuing the anchoring of these principles in its corporate strategy, corporate culture and day-to-day business and reporting annually on the progress made.

The ten principles of the UN Global Compact, including the topics of human rights, labour standards, environmental protection and anti-corruption, cover significant parts of the reporting topics required in the non-financial Group declaration in accordance with Section 289c (2) and (3) of the HGB. CANCOM has therefore based this declaration on the structure of the format proposed by the United Nations for annual reporting in accordance with the UN Global Compact framework.

This declaration has been supplemented with additional information where CANCOM considers this to be necessary in order to fully fulfil the legal requirements.

Another component of this declaration is the reporting on the EU Taxonomy (Regulation (EU) 2020/852). The Taxonomy Regulation, with its requirements, is also a key framework for reporting and forms the conclusion of this report.

You can find this and all sustainability reports from prior years in German and English on the company website www.cancom.com in the „Investors“ section in the „Reports and presentations“ category. CANCOM has decided not to print this report for reasons of sustainability.

The Supervisory Board of CANCOM SE has reviewed this non-financial Group statement in the form of this non-financial Group report and approved it by resolution dated 29 April 2024. The reporting period of this non-financial Group statement corresponds to the calendar year and the financial year 2023. The prior non-financial Group statement for the year 2022 was published by CANCOM on 28 April 2023.

1.2 The ten principles of the UN Global Compact

The UN Global Compact defines ten principles that are intended to make globalisation more social and ecological. They lay down minimum standards for various aspects of sustainability. CANCOM is organised in the German Global Compact Network Foundation together with all companies and institutions that support the UN Global Compact in Germany. CANCOM has supported the UN Global Compact since 2015 and publishes an annual Communication on Progress (COP), which is available on the website of the UN Global Compact Network.

CANCOM's reporting is based on the ten principles, which form the basic structure of the report with their respective topics of human rights, labour standards, environmental protection and anti-corruption.

HUMAN RIGHTS

Principle 1

Businesses should support and respect the protection of internationally proclaimed human rights, and

Principle 2

ensure that they are not complicit in human rights violations.

WORKING STANDARDS

| | |
|--------------------|---|
| Principle 3 | Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining, as well as ensuring; |
| Principle 4 | the elimination of all forms of forced labour; |
| Principle 5 | the abolition of child labour and |
| Principle 6 | the elimination of discrimination in hiring and employment. |

ENVIRONMENTAL PROTECTION

| | |
|--------------------|---|
| Principle 7 | Companies should support a precautionary approach in dealing with environmental problems, |
| Principle 8 | take initiatives to create a greater sense of responsibility for the environment and |
| Principle 9 | promote the development and dissemination of environmentally friendly technologies. |

COMBATING CORRUPTION

| | |
|---------------------|---|
| Principle 10 | Companies should take a stand against all forms of corruption, including extortion and bribery. |
|---------------------|---|

1.3 Reporting approach, material topics, stakeholder involvement and changes from the prior period

The disclosures in this non-financial Group statement relate to all Group companies of the CANCOM Group that were included in the scope of consolidation as at 31 December 2023. In the reporting period, 27 subsidiaries (comparative period: 17 subsidiaries) were included in the scope of consolidation. A presentation of the scope of consolidation can be found in section A.2.3 of the notes to the consolidated financial statements of CANCOM SE in the CANCOM Group's annual report for 2023.

The scope of consolidation changed significantly in the reporting year as a result of company acquisitions, in particular the KBC Group (now CANCOM Austria Group). NWC Service GmbH with 20 employees was acquired at the beginning of the year. The KBC Group (now CANCOM Austria Group) was first consolidated at 1 June 2023. The KBC Group had 1,684 employees at the time of

initial consolidation. As at 31 December 2023, a business division of Dextra Data GmbH, which focuses on IT consulting and services, was acquired. The acquired business division employed 57 people.

As a result of the consolidation of the KBC Group (now CANCOM Austria Group), the non-financial key figures of the CANCOM Group changed significantly in some cases in the reporting year. In this report, the contribution of the CANCOM Austria Group is included in the key figures either on a monthly basis from the date of initial consolidation or pro rata temporis. Information in which the contribution of the CANCOM Austria Group is not included due to a lack of data or non-comparable data is stated in the report.

In prior years, financial key figures of the CANCOM Group were adjusted as a result of the change in accounting standards and the sale of the company. non-financial key figures that are based on financial key figures refer to the financial key figures of the CANCOM Group published in the 2023 Annual Report or, in the case of reporting periods prior to the comparative period, to the most recently published annual report.

This non-financial statement was prepared by the Investor Relations/Corporate Sustainability team in consultation with the departments of the CANCOM Group.

This report covers the period from 1 January 2023 to 31 December 2023. The key figures were recorded by the respective departments and divisions and, unless otherwise stated, apply to the entire CANCOM Group as at 31 December 2023. Key figures and statements that relate only to parts or specific markets of the CANCOM Group are marked accordingly.

The material topics of this declaration are defined for the CANCOM Group by the applicable laws and regulations. In this context, the requirements of Section 289c HGB are particularly relevant for this report. CANCOM also fulfils the reporting requirements of the EU Taxonomy Regulation in this declaration.

In addition to the legal requirements, CANCOM recognises the interests of various target groups and stakeholders when compiling the information in the non-financial Group statement. Important stakeholder groups for CANCOM are shareholders and investors, customers, the partner network, suppliers and service providers. Other external stakeholders include potential employees, the general public, associations and media representatives. CANCOM has primarily identified its own employees as an internal stakeholder group.

All information provided relates to aspects of sustainability that correspond to the broad understanding of sustainability within the CANCOM Group. This understanding is influenced not only by ecological sustainability, but also by social and economic sustainability. CANCOM adheres to the principles of materiality and completeness in order to convey an accurate picture of the CANCOM Group's position with regard to sustainability.

Compared to the prior year, the CANCOM Group has adjusted its reporting in the following areas:

- The contribution of the CANCOM Austria Group has been incorporated into the qualitative and quantitative presentation of the report;
- Some non-material reporting areas that could not be continued for the Group as a whole following the consolidation of the CANCOM Austria Group have not been continued;
- Reporting on fulfilment of the requirements of the EU Taxonomy Regulation has been revised, as the EU Taxonomy has now come into force for objectives 3 to 6 following the expiry of the transitional provisions.

Some sections have also been revised and supplemented with additional information. The report also includes information on topics and performance indicators that are expected to be part of the European Sustainability Reporting Standard (ESRS).

2 SUSTAINABLE CORPORATE GOVERNANCE

2.1 Business model

CANCOM positions itself as a „Leading Hybrid IT Service Provider“ and offers comprehensive IT solutions for its customers. The range of services extends from strategic consulting for digital business processes and the partial or complete operation of IT systems (primarily by means of managed services and standardised as-a-service offerings) to system design and integration, IT support, delivery and turnkey implementation of hardware and software, e-procurement and logistics services.

This broad-based product and service offering enables the CANCOM Group to generate income both on the basis of the company's own skills and services (service business) and from remuneration and commissions for the sale of third-party IT products (sale of goods).

In geographical terms, the CANCOM Group is primarily active in Germany and Austria, but also in Belgium, Romania and Switzerland. Further branches, where mainly development and services are provided, are located in the Czech Republic and Slovakia. The CANCOM Group's customers are primarily commercial end users, ranging from small and medium-sized enterprises to large companies and corporations, as well as public institutions.

Further information on the business environment, the markets in which CANCOM operates and the most important trends and factors that could influence the future development of the CANCOM Group can be found in the „Business model and sales markets“ section of the summarised Group management report in the 2023 Annual Report. You can find the annual report on the company website in the Investors > Reports and presentations section.

2.2 Risks in connection with non-financial matters

The principles of value-oriented and responsible corporate management include the utilisation of entrepreneurial opportunities while at the same time managing the associated risks with foresight. Continuous risk management with efficient early risk detection and monitoring is an integral part of the CANCOM Group's strategy and business development as well as its internal management and control systems. The Company's internal risk management system is described in the „Risk and Opportunity Report“ section of the CANCOM Group's Annual Report for the 2023 financial year. It also contains detailed explanations of individual material risks that relate to the CANCOM Group's own business activities or business relationships and also concern non-financial issues. In the reporting year, Group risk management was also extended to the CANCOM Austria Group (formerly the KBC Group). The assessment of risks presented in the annual report relates to the entire CANCOM Group. Risks that fulfil the definition in accordance with Section 315c in conjunction with Section 289c (3) HGB and would therefore have to be reported in this non-financial Group statement were not identified as part of the CANCOM Group's risk management.

| Objectives of the sustainability strategy in the area of social affairs | Measured in |
|--|---|
| Investment of at least 5 percent of net profit for the period adjusted for special effects in external training and further education for employees | Percent of the adjusted result for the period |
| Stable employee turnover rate of between 10 and 12 percent per year at most | Percent |
| Gender distribution at the first two management levels below the Management Board corresponds to the gender distribution within the company as a whole | Percent to percent of the total workforce |
| Donations for socially valuable projects in the amount of 0.5 percent of the result for the period adjusted for special effects | Percent of the adjusted result for the period |
| No sanctions or fines related to social issues in direct connection with business activities | Euro or cases |
| Goals of the sustainability strategy in the area of ecology | |
| CO ₂ neutrality by 2027 (net zero target) | Tonnes of CO ₂ e |
| 95 percent electricity from renewable energies | Percent of electricity consumption |
| Expansion of logistics processes for packaging-free goods delivery | Definition phase |
| No sanctions or fines directly related to environmental issues in connection with business activities | Euro or cases |

2.3 Sustainability strategy

CANCOM is intensively involved in the topic of sustainability. On the one hand, the CANCOM Group's business activities have a direct impact on the environment. On the other hand, CANCOM wishes to respond to the legitimate interests of various target groups, including customers, suppliers, employees and investors, who expect CANCOM to take appropriate account of the issue of sustainability in its corporate governance.

The CANCOM Group pursues a sustainability strategy that summarises various initiatives, commitments and operational measures in the key dimensions of social and environmental sustainability. The Investor Relations/Corporate Sustainability Team is responsible for monitoring and reporting the sustainability indicators. The objectives of the sustainability strategy relate to performance indicators that are recorded in various corporate divisions and departments. The Corporate Sustainability Team therefore works closely with Human Resources, Corporate Legal, Logistics, Marketing, Group Security and other central Group functions. The individual divisions have set up their own management systems and processes for recording performance indicators.

The current version of the sustainability strategy sets out nine goals for the entire Group. Five of these are assigned to the area of action of social and societal sustainability and four to environmental sustainability. The sustainability strategy is published online on the website www.sustainability.cancom.com in the Corporate Governance section.

The current sustainability strategy was adopted in October 2021. In the reporting year, the Executive Board adjusted the target for disposal rates and now defines packaging-free shipping as a key target. The Executive Board of CANCOM SE reviews target achievement annually and proposes the necessary measures to achieve the targets. During the annual review, the Executive Board also assesses the extent to which the sustainability targets are still appropriate and require adjustment. The contribution of the CANCOM Austria Group (formerly the KBC Group) to the objectives of the sustainability strategy was included for the reporting year.

2.4 Compliance and compliance management

Effective compliance management is an important component of corporate governance. It is designed to ensure that the CANCOM Group's activities comply with statutory and voluntary regulations. In the view of CANCOM, the most important instrument for this is an effective Compliance Management System (CMS). It brings together all the measures and processes that have been established to achieve the objectives of compliance management. In the reporting year, the CANCOM Group's CMS was certified in accordance with ISO 37301.

At CANCOM, a Compliance Officer, who reports directly to the Executive Board, monitors the compliance processes and is responsible for the organisation of compliance management and the functionality of the instruments used. This essentially includes

- the general process organisation of compliance management;
- the whistleblower system, which can be accessed both internally and externally, including anonymously;
- the compliance instruction system within the framework of guidelines and the Code of Conduct;
- regularly informing all employees by means of update e-mails;
- additional dedicated training for specific employee groups;
- the investigation of (potential) compliance incidents;
- reporting and documentation as part of the annual compliance reports;
- and immediate reports to the CEO in the event of compliance incidents.

The Compliance Officer also informs the Chairman of the Supervisory Board annually and, if necessary, on an ad hoc basis. The employees of the CANCOM Group are made aware of the requirements and innovations in the area of compliance as part of an annual e-learning training course. The course sensitises employees to the content and requirements of the Code of Conduct.

2.5 Whistleblowing

CANCOM expects all its employees and external business partners to comply with existing laws, guidelines and processes. All employees and external business partners of CANCOM, as well as other third parties, are encouraged to report any violations of legal or internal requirements that they discover or even only suspect in good faith. Reporting channels are available for this purpose, either by stating one's own name or anonymously.

The receipt of reports received by e-mail, post or via the reporting tool set up by the CANCOM Group will be confirmed within seven days. Whistleblowers will be informed of any follow-up measures within three months at the latest. In the case of an anonymous report, CANCOM will not take any steps to reveal the anonymity of the reporter. The reporting tool is technically set up in such a way that it is not possible to trace the sender of an anonymous report (including IP address).

All reports are received and processed Group-wide by the central compliance department of CANCOM SE. Responsibility for responding to the reported violation remains with the respective Group company.

Incoming reports and the resulting internal investigations, the involvement of authorities if necessary and the resulting measures are documented comprehensively but confidentially by the Compliance department. Authorities such as the police, public prosecutor's office and/or supervisory authorities are involved after the facts have been established and if necessary.

CANCOM guarantees that no person will be dismissed, transferred to an inferior position, suspended, threatened, harassed or discriminated against in any way on the basis of a bona fide report.

Under no circumstances will sanctions of any kind be imposed on the notifying party acting in good faith. This applies subject to conflicting statutory provisions (e.g. Section 125 (1) sentence 1 no. 3 of the Act against Restraints of Competition (GWB), self-cleaning under antitrust law).

In addition to internal bodies, external bodies are also available to whistleblowers for reports. For example, reports can also be made to the central external reporting office at the Federal Office of Justice (BfJ), the Federal Financial Supervisory Authority (BaFin) and the Federal Cartel Office, and European institutions have also set up corresponding reporting centres (e.g. at the European Anti-Fraud Office or the European Securities and Markets Authority).

Whistleblowing and compliance reports

Compliance with laws, regulations and contractual agreements as well as values and guidelines is a high priority for the CANCOM Group. CANCOM encourages all employees and business partners to report any violations of legal or internal requirements that are identified or even suspected in good faith. Personal or anonymous reporting channels are available for this purpose.

Details on the reporting channels and a way to report compliance incidents can be found on the company website www.cancom.com in the „Sustainability - Corporate Governance“ section.

3 HUMAN RIGHTS

3.1 Principle of respect for human rights and Human Rights Directive

The CANCOM Group is expressly committed to the protection of human rights and promotes their observance within its sphere of influence. CANCOM does not tolerate any discrimination, racist remarks or harassment in the working environment with regard to age, physical or mental ability, origin, gender, political views, religion, ideology or sexual orientation.

With the global human rights guideline for the CANCOM Group, the Executive Board has made respect for human rights a principle of the Group's business activities.

The principle of respecting human rights is also part of the CANCOM Code of Conduct, compliance with which is mandatory for all employees of the CANCOM Group and for external business partners, regardless of their location and position. As part of the Supplier Declaration of Commitment, all CANCOM suppliers are obliged to respect human rights and to address them in their own supply chain. The Human Rights Policy is published on the company website www.cancom.com under Sustainability > Corporate Governance.

Supporters of the UN Global Compact

CANCOM has supported the United Nations Global Compact (UNGC) since December 2015. CANCOM reports annually on the progress made in implementing the goals and on its continued support of the UNGC goals. You can find the progress reports on the United Nations website.

To the website of the UN Global Compact

For CANCOM, compliance with the principles of the UNGC is an important principle for assuming responsibility in the supply chain. The commitment to the ten principles of the UNGC is therefore part of the mandatory supplier information that all suppliers who have a business relationship with CANCOM sign.

You can find the declaration of commitment for suppliers on the company website in the Investors > Corporate Governance section.

There were no known violations of human rights in the CANCOM Group in 2023 (prior year: no known violations of human rights).

3.2 Diversity and equal treatment

CANCOM is committed to the principles of diversity, tolerance and equal treatment. Accordingly, CANCOM has a clear zero-tolerance attitude and does not tolerate discrimination. The Code of Conduct also contains a clear request for all employees and suppliers to commit to the principle of non-discrimination. In a group of companies the size of the CANCOM Group, there are cases of violations of laws and guidelines, which are therefore neither condoned nor concealed by those responsible within the CANCOM Group.

CANCOM actively encourages the reporting of misconduct and stands by all those affected. In 2023 one incident was reported in the CANCOM Group, which was preceded by a suspected violation of the CANCOM Group's anti-discrimination or anti-harassment principles, but which was not confirmed (prior year: seven reported incidents). This case was reviewed and a corresponding corrective action plan was implemented (prior year: corrective action plans in five cases).

The sustainability strategy of CANCOM aims to achieve a gender balance for the composition of the first and second management levels below the Executive Board that corresponds to the gender balance of the Group as a whole.

| Employees at the 1st management level below the Management Board* | 2023 | 2022 |
|---|------|------|
| Men | 44 | 46 |
| Women | 12 | 14 |
| Employees at the 2nd management level below the Management Board* | | |
| Men | 123 | 101 |
| Women | 32 | 16 |

*) Management levels of CANCOM Group without the CANCOM Austria Group.

In total, 21.4 percent of employees at the first management level of the CANCOM Group identified themselves as female in the 2023 reporting year (prior year: 23.3 percent). At the second management level of the CANCOM Group, this proportion was 20.6 percent in the past financial year (prior year: 13.7 percent). In the coming years, the aim is to achieve a gender distribution in the CANCOM Group's management at the first and second management levels below the Executive Board that corresponds to that of the Group as a whole.

In addition to the voluntary targets defined by the Executive Board in the sustainability strategy, the Supervisory Board of CANCOM SE is obliged under the German Act on Equal Participation of Women and Men in Leadership Positions in the Private and Public Sector (FüPoG) to set targets for the proportion of women on the Executive Board and Supervisory Board and a deadline for achieving these targets. CANCOM reports annually on the targets set and their achievement in the corporate governance statement in the section „Targets for the proportion of women“. You can find the current Corporate Governance Statement for 2023 on the company website www.cancom.com in the Investors > Corporate Governance section.

Within the CANCOM Group, the shareholders' meeting and the management of CANCOM GmbH continue to set targets for the proportion of women on the Supervisory Board and in management and deadlines for their achievement on the basis of the FüPoG. CANCOM GmbH reports annually on the targets and their achievement in the abridged corporate governance declaration. You can find the current abridged Corporate Governance Statement of CANCOM GmbH on the company website www.cancom.com under Investors > Corporate Governance.

Another important area of action in terms of diversity and equality is dealing with cases in which employees and external business partners wish to report a violation of the applicable laws, the Code of Conduct or the guidelines.

3.3 Personal rights - Data protection

Article 8 of the Charter of Fundamental Rights of the European Union establishes the protection of personal data of all natural persons as a fundamental right. The General Data Protection Regulation (GDPR) also recognises this principle. Accordingly, the protection of personal data of customers, employees and other persons associated with the CANCOM Group is a fundamental basis of its business activities. The companies of the CANCOM Group are aware that CANCOM's success also depends on the trustworthy and secure handling of personal data.

To ensure compliance with legal provisions, in particular the GDPR, the CANCOM Group has appointed a data protection officer who, together with the data protection team, monitors data protection within the CANCOM Group. The data protection team implements the relevant laws for the corresponding protective measures. The GDPR makes it necessary for the CANCOM Group to set up a data protection management system. It documents the processes and precautions for data protection and provides the processes for dealing with data protection incidents.

All companies in the CANCOM Group are bound by the Group Data Protection Policy. This central guideline is supplemented by the data protection concept and the anchoring of data protection in the Code of Conduct. With the Group-wide data protection policy, the CANCOM Group creates a standardised and high level of data protection for internal and cross-company data processing as well as for national and international data transmission. The data protection information for all employees, customers and external interested parties is summarised on the company website www.cancom.com in the data protection section.

Personal data is processed within the CANCOM Group in accordance with the principles of data protection law. For the CANCOM Group, data security with regard to the protection of personal data is also crucial for the responsible handling of individual personal rights.

Both technical and organisational measures are crucial for comprehensive data security. As CANCOM offers the highest security standards in the area of cloud hosting and services, i.e. cloud computing, managed services, consulting, field services and remote support, the effectiveness of the data protection processes is also regularly reviewed as part of external audits. This audit is carried out in particular as part of the certification of ISO 27001 in conjunction with ISO 27017, ISO 27018, ISO 27005, ISO 31000 and ISO 22313 certified services.

The data protection team dealt with the following topics in the reporting year:

- CANCOM has undergone an ISO 27701 audit, which was significantly supported by the data protection team
- One requirement of the General Data Protection Regulation is the creation, maintenance and implementation of a data erasure concept. This was reviewed and adapted by the data protection team in the reporting year;
- In the reporting year, suppliers were audited for compliance with the provisions of the General Data Protection Regulation.

CANCOM relies on the responsible cooperation of all employees when handling personal data. In an annual online training course, all employees are sensitised to the topic of data protection and made aware of new legal requirements. Further information on training can be found in section 4.8.

| | 2023 | 2022 |
|--|------|------|
| Substantiated data protection notifications from employees of the CANCOM Group | 21 | 23 |
| of which reportable | 1 | 0 |
| Substantiated data protection notifications from customers of the CANCOM Group | 12 | 11 |
| of which reportable | 1 | 1 |
| Substantiated data protection notifications from authorities | 0 | 0 |
| of which reportable | 0 | 0 |
| Sum of substantiated data protection notifications | 33 | 34 |
| Total reportable incidents by CANCOM | 1 | 1 |
| Cases of data theft and data loss in connection with customer data | 0 | 0 |

In the 2023 financial year, employees reported 21 substantiated data protection incidents (prior year: 23 substantiated data protection incidents) and customers of the CANCOM Group reported twelve substantiated data protection incidents (prior year: eleven substantiated data protection incidents). Following a thorough review and corresponding risk assessment, one of these 21 cases was reportable (prior year: one reportable case). As in the prior year, no cases of data theft or data loss were reported. Between 1 June 2023 and 31 December 2023, four substantiated data protection reports were recorded in the CANCOM Austria Group, none of which were reportable following review.

3.4 IT security / information security

As an IT company that offers its customers services in the field of cyber security, a high level of IT security and information security is of paramount importance for the entire CANCOM Group. Accordingly, the CANCOM Group has established a security organisation with corresponding processes that are geared to the requirements of the Group on the one hand and its customers, partners and suppliers on the other.

Within the CANCOM Group, the Group Security team is responsible for IT and information security throughout the Group. The employees are organised in different teams, each of which is structured according to tasks, organisational and/or geographical units, but are managed centrally. Group Security as a whole is headed by the CANCOM Chief Information Security Officer (CISO). He is responsible for the central guidelines, specifications and processes within Group Security and develops the information security strategy. The CISO reports directly to the Executive Board; in the reporting year, his area of responsibility was assigned to the Chief Financial Officer (CFO).

The work of Group Security must meet the highest quality and security standards in order to maximise reliability and security for customers and the CANCOM Group. External certifications prove that the CANCOM Group's organisation and processes meet the highest requirements. CANCOM has built up an extensive portfolio of standards, certificates, attestations and test certificates:

- ISO 27001/27002 - Information Security Management
- ISO 27005/31000 - Risk Management
- ISO 22313/22313 - Business Continuity Management
- ISO 27017/27018 - Cloud Security and Cloud Data Protection
- ISAE 3402 TYPE II- Internal Control System
- EN 50600 - European standard for data centre certification
- MaRisk/MaGo/BAIT/VAIT - BaFin requirements
- TISAX - Trusted Information Security Assessment Exchange

Details on the certifications can be found on the company website www.cancom.com in the „Certifications“ section. All certifications are reviewed at regular intervals by external auditors. The Group Security team checks compliance with the standards at the relevant CANCOM Group branches as part of site audits.

In addition to the measures required for successful certification, the CISO and the Group Security team are also continuously developing the CANCOM Group's IT security strategy. The aim is to ensure that appropriate security and control mechanisms are in place within the CANCOM Group, that state-of-the-art software and hardware are used, that the latest technologies are tested (in particular artificial intelligence) and that access to information is only possible for authorised users.

The aim of the training courses is to sensitise all colleagues to the objectives of information security and to explain the reporting channels in the event of suspicious incidents.

| | 2023 | 2022 |
|---|------|------|
| Total number of information security breaches* | 0 | 0 |
| Total amount of fines/penalties paid in connection with information security breaches or other cybersecurity incidents (in €) | 0 | 0 |

*) An information security breach is any incident that leads to unauthorised access to computer data, applications, networks or devices.

As in the prior year, no breaches of information security were reported at the CANCOM Group in the reporting year (prior year: no breaches of information security). No fines or penalties were recorded against the CANCOM Group in connection with breaches of information security (prior year: no fines or penalties).

4 LABOUR STANDARDS

CANCOM ensures compliance with recognised international labour standards, such as the ILO core labour standards, as well as local laws at all its operating sites. No form of forced labour or child labour is tolerated within the CANCOM Group. Furthermore, CANCOM does not tolerate any form of discrimination in employment and gainful employment. Fairness and equal pay for men and women are a matter of course for CANCOM. CANCOM complies with the applicable statutory minimum wage regulations throughout the company. CANCOM does not operate any sites in countries where there is a significant risk of child labour or where young employees are exposed to considerable dangers. All suppliers declare in their declaration of commitment that they respect the principles of the UN Global Compact.

CANCOM also wants to offer its employees an attractive workplace. The CANCOM Group therefore offers customised development opportunities and career prospects.

4.1 Code of Conduct and formal complaints mechanism

CANCOM is aware of its role in society and its responsibility towards customers, business partners, investors and employees. The CANCOM Code of Conduct is an important instrument that is binding for all employees. It creates an awareness of everyone's responsibility for sustainable and responsible business practices and anchors the ten principles of the UN Global Compact in the CANCOM Group.

With its principles, the Code of Conduct forms the basis for responsible, value-led and legally compliant behaviour. Under the motto „Fair, with respect, compliant“, the Code of Conduct reflects the Executive Board's goal of strengthening ethical standards throughout the company and creating a working environment based on integrity, respect and fair behaviour. The Code of Conduct thus forms the basis for CANCOM's corporate behaviour and applies throughout the CANCOM Group.

The Code of Conduct calls on all employees to behave fairly and justly at all times. Employees should feel that they can discuss any problems relating to their work in the CANCOM Group on a confidential basis. This includes a learning culture that values and encourages open and objective feedback from all involved. These principles are also anchored in the CANCOM Code of Conduct. You can find the Code of Conduct on the company website www.cancom.com under Investors > Corporate Governance.

If employees discover or suspect a violation of the Code of Conduct or are themselves affected by behaviour that violates the Code of Conduct, they have the option of reporting this personally or anonymously in addition to going through their line manager.

4.2 ILO core labour standards

The core labour standards of the International Labour Organization (ILO) consist of the following four basic principles:

1. Freedom of association and the right to collective bargaining
2. Elimination of forced labour
3. Abolition of child labour
4. Prohibition of discrimination in employment and occupation

These basic principles strive for social justice and fair globalisation. Supporting these principles is a matter of course for CANCOM. For CANCOM, this also includes open dialogue with works council committees, the strict rejection of forced labour, checking the minimum age of employees and a zero-tolerance policy towards discrimination.

The CANCOM Group's sites are located in countries where the ILO core labour standards are implemented in national legislation, for example in the context of labour legislation. CANCOM complies with the applicable laws at all locations in all countries. If the ILO standards go beyond the applicable laws, CANCOM will orientate itself to the ILO standards.

In the 2023 reporting year, there were no known violations of the above principles of the ILO labour standards within the CANCOM Group (prior year: no violations of ILO labour standards).

4.3 Employees of the CANCOM Group

The success of the CANCOM Group depends to a large extent on its employees. Effective human resource management, which covers all employees, is therefore the key to attracting, qualifying and retaining qualified staff in the long term.

CANCOM has defined several formal processes in order to ensure that personnel planning, recruitment and development are standardised and transparent for all employees.

- **Employee recruitment:** The basis for employee recruitment is a formalised planning process in which a detailed talent pipeline is used to plan personnel requirements for the various levels of the company in advance. CANCOM also enters into partnerships with educational institutions and gives young career starters direct access to the labour market.

- **Onboarding new employees:** All new employees go through a standardised onboarding process. After a Welcome Day, there are several appointments with feedback meetings during the first six months until the end of the probationary period, which accompany the integration phase. At the end of the probationary period, goals and expectations are discussed with new employees in a takeover meeting. This process reduces early staff turnover and helps new colleagues to quickly gain a long-term foothold in the CANCOM Group.
- **Training and further development:** the GROW programme of CANCOM offers all employees a variety of options for their professional qualifications and soft skills. Information on GROW can be found in section 4.6 of this non-financial Group report. Managers and employees who move into a management role are prepared for their tasks in separate training courses.
- **Offboarding:** When CANCOM Group employees decide to make a career change, a leaver process is defined. The process includes an exit interview or an alternative questionnaire.

As at 31 December 2023, the personnel capacity of the CANCOM Group was 6,065 employees (31 December 2022: 4,323 employees), which corresponds to an increase of 40.3%. The personnel capacity includes all employees who are completing an apprenticeship or internship, are appointed as managing directors or are on parental leave. In the reporting year, 1,654 colleagues joined the CANCOM Group on the date of initial consolidation on 1 June 2023 as a result of the acquisition of the KBC Group (now CANCOM Austria Group). The average number of employees in the reporting period can be found in the „Employees“ section of the management report in the CANCOM Group's 2023 Annual Report.

Excluding employees in training or on internships, colleagues on parental leave and managing directors, the net headcount totalled 5,618 employees in the reporting period (prior year: 3,755) and was distributed across the following functional areas.

| | 2023 | 2022 |
|-----------------------|-------|-------|
| Professional Services | 3,658 | 2,261 |
| Sales | 984 | 831 |
| Central services | 976 | 663 |

The increase is primarily the result of the takeover described above. The following tables show the number of employees as headcount figures and explain the composition.

| Employees by age (in years) | 2023 | 2022 |
|---------------------------------------|-------------|-------------|
| Under 30 | 1,352 | 1,054 |
| 30 to 50 | 3,270 | 2,225 |
| Over 50 | 1,443 | 1,044 |

Divided into three age groups, 22.3 percent of employees were under 30 years old in the reporting year. The majority (53.9 percent) of employees were between 30 and 50 years old. There were no major deviations in the age structure of employees compared to the prior year.

| Employees by gender | 2023 | 2022 |
|----------------------------|-------------|-------------|
| Male | 4,786 | 3,334 |
| Female | 1,279 | 989 |
| Miscellaneous | 0 | 0 |

In the reporting year, 78.9 percent of employees identified themselves as male (prior year: 77.1 percent) and 21.1 percent as female (prior year: 22.9 percent).

| Employees by geography | 2023 | 2022 |
|-------------------------------|-------------|-------------|
| Germany | 4,027 | 3,934 |
| Slovakia | 319 | 262 |
| Austria | 1,554 | 115 |
| Other | 165 | 12 |

In Germany, the CANCOM Group's largest country market, 66.4 percent of employees are employed (prior year: 91.0 percent). Austria accounted for 25.6 percent of employees (prior year: 2.7 percent). The remaining employees are spread across the branches in Slovakia, Switzerland, Belgium, the Czech Republic and Romania.

Competition for talent on the IT market has been intensifying for some time now. Attracting and retaining qualified employees is an important goal for CANCOM. A balanced ratio of new employees and experienced colleagues is important to ensure long-term

business success. With a lively, values-led corporate culture, targeted employer branding and benefits, CANCOM endeavours to retain employees in the long term.

| Employee turnover (in percent) | 2023 | 2022 |
|--|-------------|-------------|
| Employee turnover by age | | |
| Under 30 | 5.0 | 5.0 |
| 30 to 50 | 6.5 | 6.5 |
| Over 50 | 2.3 | 2.8 |

| | | |
|------------------------------------|-----|------|
| Employee turnover by gender | | |
| Male | 9.0 | 11.5 |
| Female | 4.0 | 2.8 |
| Miscellaneous | 0 | 0 |

| | | |
|---------------------------------------|------|------|
| Employee turnover by geography | | |
| Germany | 14.9 | 14.7 |
| Austria | 4.7 | 13.3 |
| Slovakia | 10.7 | 7.5 |
| Other regions | 1.5 | 20.0 |

Overall, employee turnover decreased by 2.6 percentage points compared to the prior year and stood at 11.7 percent in the reporting year (prior year: 14.3 percent). Employee turnover in the CANCOM Austria Group (formerly the KBC Group) was 3.5 percent. In the CANCOM Group, the fluctuation rate was 14.8 percent, excluding the contribution of the CANCOM Austria Group, as a result of the restructuring associated with the efficiency and profitability programme. The sustainability strategy has set a fluctuation rate of no more than ten percent to twelve percent as a sustainability target.

| | 2023 | 2022 |
|---------------------------------------|-------------|-------------|
| Permanent employment contract | | |
| Male | 4,348 | 3,015 |
| Female | 1,230 | 913 |
| Miscellaneous | 0 | 0 |
| Fixed-term employment contract | | |
| Male | 392 | 319 |
| Female | 95 | 76 |
| Miscellaneous | 0 | 0 |

Permanent employment contracts dominate the structure of employment contracts at CANCOM. At 8.0 percent, fixed-term employment contracts accounted for only a small proportion of employment contracts in 2023 (prior year: 10.1 percent). Fixed-term contracts in the CANCOM Group are mostly concluded as part of dual study programmes and apprenticeships. The type of contract was independent of gender in the reporting year.

4.4 Employee survey

An integral part of the CANCOM Group's culture is communication among colleagues in a spirit of partnership and appreciation. Once a year, the CANCOM Group conducts an employee survey to find out how its employees view their working environment and their development at CANCOM. The CANCOM Austria Group (formerly the KBC Group) also conducts a survey of its employees, although this is not comparable with the existing survey for the reporting year. The following information relates to the employee survey of the CANCOM Group excluding the CANCOM Austria Group (formerly KBC Group).

In the reporting year, an online employee survey was conducted over a three-week period in early summer. A total of 4,427 CANCOM Group employees were invited to take part in the survey. Employees on long-term sick leave and colleagues who were on parental leave at the time of the survey did not take part in the survey. A total of 1,648 employees responded to the questionnaire, which corresponds to a participation rate of 37.2 percent (prior year: 48.0 percent).

| Employee survey | 2023 | 2022 |
|-----------------|-------|-------|
| Respondents* | 4,427 | 3,771 |
| Answers | 1,648 | 1,811 |

*) Excluding employees who were on long-term sick leave or parental leave at the time of the survey and excluding employees of the CANCOM Austria Group (formerly KBC Group).

As a key result, employees rated their satisfaction with their work-life balance at 3.7 out of a possible 5 points (prior year: 3.6 out of 5 points). The intention to work for the CANCOM Group in the long term was rated at 3.9 out of 5 points (prior year: 3.9 out of 5 points). Satisfaction with environmental protection

achieved a score of 3.7 points and commitment in the charity area and social awareness were rated at 3.7 points. In the prior year, CANCOM recorded both areas in one question, with a score of 3.6 out of 5 points in the comparative period.

4.5 External training courses

External training for employees is a key component of employee development in the CANCOM Group. In 2023, CANCOM spent € 3.3 million on external training alone as an investment in employee training and development (prior year: € 2.5 million).

As part of its sustainability strategy, CANCOM aims to spend five percent of the adjusted profit for the period on external training each year in order to offer employees the opportunity for further development and to bring the latest knowledge to the CANCOM Group. At 8.9 percent, the target was achieved in the reporting year (prior year: 8.1 percent).

Staff training helps the CANCOM Group to keep the level of knowledge in the company up to date. The expenditure thus helps to secure the CANCOM Group's business success in the coming years.

4.6 Internal development of employees (GROW)

The CANCOM Group has launched the GROW programme (Get Ready for Opportunities at Work) to strengthen the professional and social skills of its employees. The programme is based on a standardised role and title structure and aims to support transformation within the company through targeted training and development. GROW offers four learning areas: Understanding the company, business skills, technical skills and the use of CANCOM-specific tools. It promotes internal networking and helps employees to keep pace with fast-moving technological trends. GROW thus makes a significant contribution to supporting the transformation in the company through targeted training and further education.

There are a total of four learning areas in the GROW concept:

- **Inside CANCOM:** In order to create good access to the complex CANCOM world for existing and new employees, this learning area focuses on CANCOM values and guidelines, corporate culture, the portfolio and the structure of the CANCOM Group. The aim is to make the participants well-informed representatives of CANCOM, to promote their understanding of the CANCOM Group and to promote internal networking.
- **Business skills:** In addition to professional expertise, personal, methodological and social skills are a decisive factor for the professional success of networked teams. For example, communication skills and solution-orientation are essential building blocks for employees to work and function effectively and are taught in training courses.
- **Technical skills:** In order to keep pace with the latest trends in IT consulting, technical training and accompanying sales training form the cornerstone of professional development. We certify our employees accordingly in order to continuously develop and secure their technical expertise.
- **CANCOM Tools:** In their day-to-day work, CANCOM Group employees have tools at their disposal for their respective tasks. In this learning area, employees are trained in the use of the tools relevant to them.

In the reporting year, the main focus was on communicating the key content of the GROW programme and training employees.

4.7 Training for disciplinary and technical managers

At CANCOM, the continuous development of managers and the preparation of employees for management positions is a central component of personnel development. All managers are trained in order to acquire a standardised skillset. Management training is based on the four areas of the GROW model in order to support sustainable and practical development. Both internal and external resources are utilised for further training. Team leaders and potential managers from the company's own ranks who work without disciplinary responsibility received special training to optimise the challenges and opportunities of employee management. These training programmes are also based on the GROW concept.

The CANCOM Group also focused on integrating existing development programmes within the Group into the GROW programme. This serves to standardise the programmes in order to improve their comparability and quality.

4.8 Mandatory training courses

The CANCOM Group organises annual employee training courses for all employees of the CANCOM Group and selected partners and service providers. The courses create awareness of important topics and serve to inform all employees about the special requirements of the processes and day-to-day work at CANCOM.

Employees who work in particularly exposed or safety-relevant areas are specifically prepared for their tasks in further training sessions and made aware of the dangers and legal principles that are relevant to their area of work.

In the reporting year, a total of five training courses were mandatory for all employees of the CANCOM Group:

- **Occupational safety:** Various dangers to the health of employees can occur at the different workplaces within CANCOM. For this reason, all CANCOM Group employees receive information once a year on how they can organise their day-to-day work safely and what hazards can arise at workplaces.
- **Code of Conduct:** The Code of Conduct is mandatory for all employees of the CANCOM Group. In this training course, employees are sensitised to the content and innovations in the Code of Conduct.
- **Use of company vehicles:** Many CANCOM Group employees travel on behalf of the company or provide on-site customer support. During training, employees receive information on road safety, for example on securing loads.
- **Data protection:** CANCOM works with sensitive data in many areas and therefore instructs all employees on data protection issues. The course refreshes knowledge of data protection measures on an annual basis and raises awareness of the correct handling of sensitive data. The course also ensures that all employees are aware of the reporting channels for breaches and the CANCOM Group's data protection guidelines.

- **Information security:** CANCOM wants to ensure that only authorised persons have access to the data in all technical and non-technical systems. To safeguard the confidentiality, availability and integrity of CANCOM Group data and processes, all employees are sensitised to the measures for protecting information.

The training courses consist of several online modules in which the content is conveyed through presentations or interactive elements. The training courses last between 30 and 60 minutes, depending on their complexity, and are concluded with a knowledge check.

As in prior years, participation in the training courses was at a high level. A total of 4,242 employees were required to participate.

| | 2023* | | 2022* | |
|-------------------------------|--------------------|-------------------|--------------------|-------------------|
| | Partici- pants* | Completed in % | Partici- pants* | Completed in % |
| Occupational safety | 4,053 | 95,5 | 4,084 | 95,4 |
| Code of Conduct | 4,033 | 95,1 | 4,079 | 95,2 |
| Data protection | 4,027 | 95,0 | 4,089 | 95,5 |
| Use of CANCOM company cars | 4,078 | 96,1 | 4,090 | 95,5 |
| Information security | 4,050 | 95,5 | 4,078 | 95,3 |

*) In the 2023 reporting year, 4,242 employees were required to participate (2022 reporting year: 4,283). Figures for the CANCOM Group excluding the CANCOM Austria Group.

These figures deviate from the total workforce due to additions and departures, employees on parental leave and colleagues on long-term sick leave. These factors can also influence the participation rates. Data excluding the CANCOM Austria Group.

Participation rates in all courses were above 95 percent, which corresponds to the rates of prior years. The employees of the CANCOM Austria Group (formerly the KBC Group) were also trained in the reporting year; the courses and content will be harmonised in 2024.

4.9 Internships, student traineeships, final theses, further education programmes, school partnerships and involvement in universities

CANCOM supports school students throughout Germany as they take their first steps into the world of work and organises extensive company and orientation internships at all major locations. In 2023, a total of 56 student internships were organised at the various locations throughout Germany.

In co-operation with various social insurance institutions, CANCOM offers internships in various IT professions as part of retraining measures.

CANCOM 2023 took part in the annual "Girls' Day" at several locations with a total of 56 young girls. Girls aged 12 and over have the opportunity to get to know and experience the world of IT.

CANCOM has an official school partnership with a total of four schools in the Swabian Chamber of Industry and Commerce area and offers career guidance workshops and expert presentations in this context. CANCOM also participates in the annual "Training Day" at the Jettingen-Scheppach site, which offers schoolchildren in the Günzburg district the opportunity to find out about apprenticeships and dual study programmes. CANCOM also cooperates with various middle and secondary schools as part of various career guidance project seminars. Finally, CANCOM is involved in the upper secondary school level in various federal states with regular information events on general career guidance and career paths in IT.

CANCOM has established a close network of partnerships in recent years, particularly in the area of university co-operation. At 15 locations throughout Germany, CANCOM co-operates with colleges and universities in the training of students. Special emphasis is placed on business administration, business informatics, computer science and IT project and process management. CANCOM also offers students in various degree programmes opportunities for internships, student traineeships or final theses. Students are given subject-related support throughout their time at the company and are thus supported by close supervision when writing their Bachelor's and Master's theses.

In order to attract talented junior staff, CANCOM is increasingly focussing on targeted cooperation with colleges and universities in campus recruiting, with the aim of increasing CANCOM's visibility as an attractive employer.

CANCOM also assumes social responsibility by participating in the "Deutschlandstipendium" scholarship programme and supports three high-achieving students at the Technical University of Darmstadt over a period of twelve months.

4.10 Apprenticeship and dual study programme

As a company in the IT sector, the CANCOM Group sees itself in a dynamic competition for young talent. As part of its forward-looking personnel planning, CANCOM offers young career starters the opportunity to complete an apprenticeship or a dual study programme. CANCOM attaches great importance to the qualified training of young people in a wide range of IT professions. For this reason, the CANCOM Group offers eleven different apprenticeships and seven dual Bachelor's degree programmes throughout Germany. The spectrum ranges from traditional IT apprenticeships (IT specialist for system integration, IT specialist for application development, IT systems management clerk) to dual study programmes in the fields of computer science, business informatics, business administration and marketing.

| | 2023 | 2022 |
|--------------------------|------|------|
| Number of trainees* | 257 | 257 |
| Number of dual students* | 52 | 55 |

*) Data for CANCOM GmbH, CANCOM ICT Service GmbH, CANCOM Public GmbH, CANCOM Managed Services GmbH and CANCOM SE.

The CANCOM Group's commitment to young professionals is a contribution to fair and equal access to the labour market.

| in % | 2023 | 2022 |
|------------------------|------|------|
| CANCOM training quota* | 8.0 | 8.2 |
| Takeover rate* | 74.2 | 76.8 |

*) Data for CANCOM GmbH, ICT Service GmbH, CANCOM Public GmbH, CANCOM Managed Services GmbH and CANCOM SE.

As part of various exchange programmes - for example "Erasmus+" - CANCOM offers trainees the opportunity to complete part of their training in another EU country in cooperation with the vocational schools. Dual students can also take part in programmes abroad as part of their university education.

Excellent training

For six years, CANCOM has achieved top rankings among all IT service providers in the study „Germany's best training companies“ commissioned by Focus Money and Deutschland Test. Anyone who starts a vocational training programme or a dual study course at CANCOM creates the best conditions for individual development and a promising future in the IT industry.

For CANCOM, the good result is an honour for the great commitment of the trainers, both in vocational training and in supporting dual students. In autumn 2023, the business magazine Capital (issue 11/2023) identified „Germany's best trainers 2023“. There, CANCOM was also rated with outstanding results for the sixth time in a row - with very high scores in both dual study programmes and vocational training.

4.11 Health and safety in the workplace

CANCOM attaches great importance to the health of its employees. Occupational health and safety is therefore monitored and managed within the CANCOM Group through a wide range of measures and processes. All management processes are based on the relevant laws, regulations and trade association agreements for the protection of employees in the workplace, which CANCOM complies with at all locations.

A database is available as a source of evidence and information for all employees, as well as for authorities. This central document management system summarises all information relating to occupational safety and offers a document library with all risk assessments and hazardous substance registers. This platform also contains all health and safety legislation for employees to read or download.

Based on the specifications and requirements of the legislator and the employers' liability insurance associations, CANCOM ensures safety and occupational health care in the company through trained employees.

The occupational safety specialists regularly inspect CANCOM's premises, moderate the regular health and safety committee meetings, prepare and disseminate training materials and compile accident statistics. They also regularly review the risk assessments, operating instructions and other materials.

Health days are organised regularly at all major locations. All employees can contact the company doctor in person. The programme of health days varies each year and is geared towards the needs of the employees.

The CANCOM sites in Germany are also certified to ISO 45001, which confirms that a systematic management system for health and safety in the workplace is in place.

There were no fatalities or work-related injuries with serious consequences in 2023. A total of 36 work-related injuries were recorded (prior year: 22 work-related injuries). Four work-related injuries were recorded in the CANCOM Austria Group in the reporting period.

| | 2023* | 2022** | 2021** |
|--|-------|--------|--------|
| Fatalities due to work-related injuries | | | |
| Quantity | 0 | 0 | 0 |
| Accident rate*** | 0 | 0 | 0 |
| Work-related injuries with serious consequences | | | |
| Quantity | 0 | 0 | 0 |
| Accident rate*** | 0 | 0 | 0 |
| Work-related injuries | | | |
| Quantity | 36 | 22 | 21 |
| Accident rate*** | 5.24 | 3.84 | 3.66 |

* Figures for CANCOM GmbH, CANCOM ICT Service GmbH, CANCOM Managed Services GmbH, CANCOM Public GmbH, CANCOM physical infrastructure, CANCOM SE and the CANCOM Austria Group.

** Figures for CANCOM GmbH, CANCOM ICT Service GmbH, CANCOM Managed Services GmbH, CANCOM Public GmbH, CANCOM physical infrastructure and CANCOM SE.

*** Accident rate calculated using the formula (number of accidents at work / number of hours worked per year) x 1,000,000 excluding the CANCOM Austria Group

Most of the injuries were bruises and cuts that occurred while working at the Service Factory in Jettingen-Scheppach. As far as possible, measures have been implemented to prevent accidents in the future. CANCOM is aiming for an accident rate of zero percent.

The foreign companies of the CANCOM Group outside the CANCOM Austria Group (formerly the KBC Group) are independently responsible for occupational health and safety and pursue concepts that are adapted to local legal requirements. All employees, regardless of their place of work, are made aware of the basics of occupational health and safety in the workplace once a year as part of a mandatory 45-minute online training course. The occupational safety specialists accompany the content of the training and are available to answer questions from employees. Further information on the training can be found in chapter 4.8.

4.12 Work flexibility and work-life balance

As a modern company in the IT industry, CANCOM offers all employees flexible working within the scope of the possibilities available. In this way, CANCOM promotes a working environment in which employees can organise their own working hours and thus achieve a suitable work-life balance.

CANCOM supports mobile working by equipping employees with modern devices for mobile working and the AHP Workplace solution, which makes it possible to access the virtual workplace at any time, from any location and with any end device.

CANCOM offers its employees modern, high-quality office workstations at all locations. Workstations can be set up ergonomically and all office areas have soundproofing elements. Other benefits for employees include health days and the option of leasing bikes.

Another component of work-life balance is the opportunity to take parental leave. The legal entitlement to parental leave is regulated by law in Germany and CANCOM supports the goal of equal care for children by their mothers and fathers in the first years of their lives.

| | 2023 | 2022 |
|---|------------|------------|
| Total number of employees who have taken parental leave, by gender | 146 | 141 |
| Female | 74 | 78 |
| Male | 72 | 63 |

In the reporting year, 146 employees throughout the CANCOM Group took parental leave (prior year: 141 employees on parental leave), of which 50.7 percent were women and 49.3 percent men.

| | 2023 | 2022 |
|--|-----------|-----------|
| Total number of employees who returned to work after parental leave in 2023 | 89 | 98 |
| Female | 25 | 36 |
| Male | 64 | 62 |

Following the end of parental leave, 89 employees returned to work in the CANCOM Group (prior year: 98 employees).

4.13 Suppliers and supplier relationships

The CANCOM Group works with a large number of different suppliers. As a company for which trading in IT hardware and software is an essential part of its business model, CANCOM maintains close relationships with hardware manufacturers and distributors from whom it purchases goods. Furthermore, various service providers and suppliers work for the CANCOM Group in different areas.

The employees of the CANCOM Group should act in accordance with the Code of Conduct in all areas of the company. Fair behaviour is also desired in dealings with suppliers and manufacturers and is regulated by the Code of Conduct as binding for all employees. On the basis of the Code of Conduct, CANCOM has also formulated the expectations that CANCOM has of its suppliers. CANCOM communicates these expectations to its suppliers and manufacturers. In addition to operational performance parameters, they must fulfil certain qualitative, ethical and legal requirements.

Before CANCOM accepts a supplier, the supplier must sign the Declaration of Commitment for Suppliers. The declaration of commitment sets out binding rules for the supplier. CANCOM only accepts suppliers who confirm, among other things, in the Declaration of Commitment:

- to comply with CANCOM's Code of Conduct,
- respect the principles of the UN Global Compact,
- ensure compliance with all applicable international and national laws, regulations and directives, including those relating to human rights and environmental protection,
- ensure data protection, confidentiality of information and information security,

- to prevent discrimination in all forms,
- not to tolerate any form of corruption and
- to pay the statutory minimum wage to their employees.

The declaration of commitment for suppliers is published on the company website in the Investors > Corporate Governance section. CANCOM carries out standardised supplier evaluations of existing suppliers at regular intervals.

In the CANCOM Group, a cross-departmental team has implemented the German Supply Chain Due Diligence Act (LkSG). The existing processes and steps for supplier selection, testing and evaluation, monitoring compliance with standards in the supply chain and documenting the results were at the centre of this process.

Suppliers provide information on key supply chain issues that can be reviewed by CANCOM during audits via a supplier questionnaire, which is used to enquire about compliance with human rights and environmental due diligence obligations on the part of CANCOM's suppliers. Furthermore, supplier risk assessments are carried out using a comprehensive risk matrix.

5 ENVIRONMENTAL PROTECTION

Sustainable behaviour is one of the core values of the CANCOM Group and thus a guiding principle for all employees. As a trading and service company in the IT sector with more than 80 locations, CANCOM has three main focal points in the area of environmental protection, primarily in Germany and Austria:

- CANCOM relies on various energy sources for its business operations. CANCOM rents or owns office properties, warehouses, logistics and data centres. In addition to the properties, the vehicle fleet is a major energy consumer within the CANCOM Group.
- Many employees travel on behalf of the CANCOM Group or work on site with customers. Travelling therefore also contributes to the CANCOM Group's energy consumption.
- As a trading company, the purchase, sale, dispatch and return of used hardware in remarketing generates large quantities of packaging materials and electronic waste. Dealing with electronic devices at the end of their life cycle is therefore an important issue for the CANCOM Group.

These areas represent a field of action for the CANCOM Group. Accordingly, the sustainability policy of the CANCOM Group focuses on the sustainable and careful use of resources in the areas of buildings and infrastructure, the vehicle fleet and IT equipment and IT utilisation by employees. Accordingly, business practices and processes are reviewed at regular intervals. A key objective of the corporate policy is to identify, promote and implement efficient and resource-conserving processes. Consistent implementation of the measures is intended to reduce negative impacts on the environment. All colleagues are called upon to support the goal of resource-conserving work.

Within the CANCOM Group, environmental protection is anchored as a cross-cutting issue at various locations and in various teams. In the area of certifications, Group-wide certifications are managed by the Group Security team. Sub-certifications and aspects of environmental protection linked to individual subsidiaries or locations are managed locally.

Following the acquisition of the KBC Group (now CANCOM Austria Group) in the reporting year, the following environmental certifications exist within the CANCOM Group:

- **ISO 50001 (energy management system):** The CANCOM Group's energy management system (EnMS) records consumption, prepares planning figures and projections and thus helps to reduce the Group's energy consumption and the associated emissions. The EnMS is certified for the CANCOM Group without the CANCOM Austria Group.
- **ISO 14001 (environmental management system):** Parts of the CANCOM Group have introduced an environmental management system that is certified in accordance with the ISO 14001 standard. The standard specifies systems to be set up in the area of environmental management, including life cycle assessments and environmental indicators. Within the CANCOM Group, the CANCOM Austria Group (formerly the KBC Group), CANCOM Public GmbH, CANCOM ICT Service GmbH and CANCOM Public BV.

All of the CANCOM Group's environmental certifications are published on the website www.cancom.com under Company > Certifications.

EcoVadis rating

Sustainability is becoming an increasingly important issue for suppliers and customers of the CANCOM Group. To give customers and business partners an insight into CANCOM's sustainability management and initiatives, CANCOM maintains several portals that provide sustainability data.

CANCOM is assessed annually by EcoVadis. The platform analyses the company's sustainability management approach and performance as well as its supply chain management. The scorecard, which is also available to CANCOM's customers, enables CANCOM to record, communicate to stakeholders and improve selected factors of the company's performance in the areas of environmental, social and ethical business practices.

CANCOM achieved bronze status in 2023 with 54 out of a possible 100 points (prior year: 54 points). The CANCOM Austria Group achieved a score of 42 out of a possible 100 points in the 2023 reporting year.

CANCOM considers compliance with laws and regulations to be an important feature of good governance and effective compliance. The Executive Board has therefore set the goal in the sustainability strategy that no sanctions or fines related to environmental issues will be imposed on the CANCOM Group in direct connection with its business activities. In the 2023 reporting year, no cases of non-compliance with environmental protection laws and regulations became known at CANCOM (prior year: no cases of non-compliance with environmental protection laws and regulations became known). Accordingly, as in the prior year, no fines or sanctions were imposed on CANCOM. Furthermore, as in the prior year, CANCOM was not involved in any dispute resolution proceedings in the past financial year.

5.1 Energy policy

As energy generation is one of the main drivers of man-made climate change worldwide, the energy policy of the CANCOM Group is to use energy in the most resource-efficient and environmentally conscious way possible. CANCOM focuses in particular on its vehicle fleet, data centres, offices, warehouses and logistics centres. The CANCOM Group's energy policy aims to make a contribution to efficient management and sustainable development. Energy purchasing and energy management play a special role in this.

In the area of energy procurement, CANCOM has for years attached importance to purchasing electricity from renewable sources. In the reporting year, the CANCOM Group in Germany purchased a certified green electricity product via a Group electricity contract. There was no centralised energy purchasing in the CANCOM Austria Group in the reporting year. Energy procurement is regulated by individual contracts at the CANCOM Austria Group's locations. The criterion of sustainability plays an important role when concluding contracts.

In addition to purchasing green electricity, sustainable forms of energy generation are used at all CANCOM sites that offer suitable conditions for this. The photovoltaic systems at the CANCOM sites play a particularly important role here. A battery storage system with a storage capacity of 600 kWh was put into operation at the Jettingen-Scheppach site in 2023. This will improve the site's supply of sustainable energy from the existing photovoltaic system.

Energy targets

CANCOM has set itself efficiency targets as part of its energy management programme. The aim is to reduce fuel and electricity consumption by one percent per year compared to the prior year, irrespective of the Group's operating performance. With this goal, CANCOM is pursuing the principle that all energy should be used sparingly.

The aim is to continuously reduce energy consumption. At the same time, the energy efficiency of mobility, data storage and daily work within the CANCOM Group will increase accordingly.

5.2 Energy consumption

The following section presents the energy consumption of the CANCOM Group. For the reporting year, the energy consumption of the CANCOM Austria Group (formerly KBC Group) was included pro rata temporis from the date of initial consolidation on 1 June 2023. For the CANCOM Group excluding the CANCOM Austria Group (formerly KBC Group), the data for the 2023 financial year was not yet available at the time of publication of this report due to the data collection interval; the target figures are included accordingly.

| in million kWh | 2023* | 2022 | 2021 |
|-----------------------|-------|------|------|
| Total energy | 50.8 | 38.6 | 37.0 |
| Fuels | 27.4 | 21.4 | 19.7 |
| Electricity | 19.4 | 13.9 | 13.6 |
| of which data centres | 14.6 | 10.6 | 10.4 |
| Heat | 3.9 | 3.3 | 3.7 |

*) With the exception of the CANCOM Austria Group target figures.

The increase in energy consumption in the reporting year is primarily due to the inclusion of the CANCOM Austria Group's energy consumption. Total energy consumption rose by 31.6 percent to 50.8 million kWh (prior year: 38.6 million kWh). The energy consumption of the CANCOM Austria Group (formerly KBC Group) totalled 11.4 million kWh in the reporting year.

Electricity from hydropower

In addition to fuels for the vehicle fleet, electricity is the main source of energy used at CANCOM. CANCOM purchased around 9.8 million kWh in Germany alone in the reporting year (prior year: 10.1 million kWh). As part of its energy policy, CANCOM has therefore decided to use electricity from environmentally friendly hydropower plants for all locations in Germany. CANCOM procures a green electricity product throughout Germany that is certified by TÜV Nord Cert GmbH on the basis of the VdTÜV basic guideline „Green electricity products“ information sheet 1304.

In its sustainability strategy, the CANCOM Group has set itself the target of sourcing 95 percent of the electricity it uses from the Group electricity contract and thus from renewable energies.

| Electricity by source (in million kWh) | 2023* | 2022 | 2021 |
|---|-------|------|------|
| Electricity (total) | 19.4 | 13.6 | 13.6 |
| of which from renewable sources | 13.1 | 12.1 | 12.1 |
| of which from non-renewable sources | 6.4 | 1.5 | 1.5 |

*) With the exception of the CANCOM Austria Group target figures for the 2023 reporting year.

In 2023, the proportion of electricity generated from renewable sources was 67.5 percent (prior year: 89.0 percent). The change compared to the prior year is due to the integration of the CANCOM Austria Group (formerly the KBC Group), which

covers its electricity requirements from regional suppliers from various electricity sources on a site-specific basis. Accordingly, the CANCOM Austria Group's electricity consumption was recognised as electricity from non-renewable sources in the reporting year. The CANCOM Group's sustainability target of sourcing 95 percent of the electricity used from renewable sources was not achieved in the reporting year due to the integration of the CANCOM Austria Group (formerly the KBC Group).

5.3 Emissions inventory

The reduction of greenhouse gas (GHG) emissions, which contribute to global climate change, is an important concern for the CANCOM Group. CANCOM therefore prepares an emissions inventory based on data from the Group-wide EnMS. CANCOM considers the emissions that are directly under the control of the company (Scope 1) and the emissions caused by the purchase of energy (Scope 2). Other categories of emissions that arise in the upstream and downstream value chain and in connection with the use of products are not considered (Scope 3). As the CANCOM Group's emissions and energy data are only available in the course of the year, the emissions balance sheet compares the prior year with the target values for the reporting year. The data for the CANCOM Austria Group is already available for the 2023 reporting year.

Calculation methods for emissions

Two approaches to calculating emissions have now become established. The location-based method and the market-based method.

The location-based method reflects the average emissions intensity of the grids in which the energy consumption takes place. Average network emission factor data is used for the calculation. For the calculation of CO₂e emissions, CANCOM uses the factors of the information sheet on CO₂ factors of the Federal Office for Economic Affairs and Export Control in version 1.3 of 30 November 2022.

When applying the market-based method, the emission factors are derived from the framework data of the contracts with which a party buys electricity on the market, for example. The market-based method therefore better reflects business decisions when purchasing energy.

A combination of both methods is also possible if not all consumption can be covered by the market-based method.

The data collected by CANCOM as part of energy management covers the sites in Germany, Slovakia, Austria and Belgium. With the exception of the CANCOM Austria Group (formerly the KBC Group), emissions were calculated on the basis of target figures.

In the prior year, the emissions associated with the combustion of gas in heat generation, which were considered in Scope 2 in 2021, were reclassified to Scope 1 in accordance with the GreenHouse Gas (GHG) Protocol recommendation. Scope 2 emissions were reduced accordingly.

| GHG emissions | 2023** | 2022 | 2021 |
|--|--------|-------|-------|
| Gross volume of direct GHG emissions (Scope 1) in tonnes of CO ₂ e | 7,736 | 5,419 | 5,371 |
| Gross volume of indirect grid-bound energy-related GHG emissions (Scope 2) in tonnes of CO ₂ e (location-based) | 7,776 | 5,455 | 5,523 |
| Gross volume of indirect grid-bound energy-related GHG emissions (Scope 2) in tonnes of CO ₂ e (market-based) | 2,383 | 1,281 | 1,255 |
| Intensity quotient* of GHG emissions (Scope 1) | 5,08 | 4,49 | 4,18 |
| Intensity quotient* of GHG emissions (Scope 2, location-based) | 5,11 | 4,25 | 4,29 |
| Intensity quotient* of GHG emissions (Scope 2, market-based) | 1,56 | 0,69 | 0,98 |

*) Intensity quotient in tonnes of CO₂e / million € revenue.

**) With the exception of the CANCOM Austria Group, target figures for the 2023 reporting year.

Compared to the prior year, the CO₂ equivalents (CO₂e) resulting from the use of primary energy have increased in absolute terms. The increase is primarily the result of the inclusion of the CANCOM Austria Group in the CANCOM Group's emissions inventory. In 2023, the CO₂e intensity based on the target figures was 10.2 tonnes of CO₂e per million € in sales (prior year: 8.7 tonnes of CO₂e per million € in sales). The market-based intensity was 6.6 tonnes of CO₂e per € million in sales (prior year: 5.2 tonnes per € million in sales). The intensity quotient increased due to the exclusively location-based consideration of the CANCOM Austria Group's emission values.

Participation in the Carbon Disclosure Project (CDP)

In recent years, the Carbon Disclosure Project (CDP) has established itself as one of the largest platforms for the publication of environmental and, in particular, emissions data. The CDP collects data from companies once a year in a questionnaire on environmental management, emissions, reduction targets, the handling of climate risks and strategies for mitigating climate change. The CDP plays an important role for international investors and also offers the opportunity to communicate emissions data to the CANCOM Group's customers. CANCOM received the score „D - Disclosure Level“ in the reporting year 2023. (prior year: „C - Awareness Level“).

5.4 Sustainable IT solutions and services

Ecological, social and economic sustainability have become increasingly important for the CANCOM Group's customers. Accordingly, the CANCOM Group has also expanded its portfolio to include solutions and services that help customers to procure IT infrastructure sustainably and digitalise business processes.

The CANCOM Group's offerings cover the entire cycle of a customer project, from the initial analysis, through design and implementation, to the utilisation of the components at the end of the usage cycle. Solutions and services from CANCOM partners are often integrated in the process.

In recent years, CANCOM has developed various offerings for the sale of IT infrastructure, a particularly important area for the CANCOM Group:

- **Extended utilisation of IT hardware:** Longer service life of the components used, reuse after refurbishment or repair.
- **Product selection:** CANCOM focusses on durable IT products and products with good energy efficiency.
- **Environmentally friendly disposal of old devices:** CANCOM takes back products at the end of their service life and organises the correct disposal together with partners.

CANCOM also offers its customers a wide range of consulting, integration and services relating to sustainability and energy efficiency. The solutions are used for specific applications in the areas of ecology, social affairs and corporate management and governance.

- **Sustainability analysis & strategy consulting:** CANCOM supports its customers with sustainability assessments, e.g. of data centres, and strategy consulting on savings and sustainable IT.
- **Sustainability data collection:** The solutions that CANCOM implements help with the tracking and evaluation of sustainability data, such as energy consumption. This gives customers transparency about their current consumption data and the opportunity to manage and optimise it.
- **Sustainability management:** CANCOM supports its customers by consulting and implementing sustainability management solutions. This includes requirements analysis and strategy consulting, software selection and interface development as well as the development and integration of the solution.
- **Solutions for quality of life and quality of work:** CANCOM offers a wide range of solutions that support employees in organising their everyday work. In addition to workplace and UCC solutions, which are an integral part of modern remote workplaces, CANCOM helps with the implementation of air quality monitoring systems in schools, offers systems for monitoring space utilisation in offices and relieves employees through remote data collection.

Solutions that can promote customer sustainability are now integrated at all levels of the CANCOM portfolio. CANCOM itself makes extensive use of technologies that increase operational efficiency and promote sustainability, for example in data centres.

5.5 Data centres

The operation of data centres accounts for a significant proportion of the CANCOM Group's energy consumption. The CANCOM Group operates both its own data centres and leases data centres. In 2023, CANCOM operated nine data centres of various sizes itself, three of which were operated by the CANCOM Austria Group (formerly the KBC Group). The CANCOM Group also pursues the guiding principle of using digital technology sustainably when operating data centres. With technical solutions and the use of green electricity or self-generated energy, CANCOM

is trying to optimise the operation of its data centres and make them more sustainable. In order to reduce energy consumption within its own data centres, CANCOM relies on virtualisation and modern building equipment that increases the efficiency of its own data centres. The data centre infrastructure includes, for example, highly efficient systems for uninterruptible power supply and cooling systems that use free cooling. The CANCOM Group operates all its data centres in Germany with green electricity.

In addition to the use of energy, the security and availability of data centres are key aspects of sustainable operation. CANCOM's data centres are subject to the highest security requirements and meet the technical and organisational requirements of the GDPR and the ISO 27001 standard. This is regularly confirmed by external audits.

CANCOM collects the energy data for the data centres as part of its certified energy management system and as part of the environmental management system in accordance with ISO 14001 (environmental management system) in the CANCOM Austria Group (formerly KBC Group). In 2023, the Power Usage Effectiveness (PUE), which is a key indicator of data centre efficiency, was 1.47 (prior year: PUE 1.34). The change compared to the prior year is due to the inclusion of the CANCOM Austria Group's data centres in the analysis. The data centres of the CANCOM Austria Group had a PUE of 1.56 in the reporting year.

Overall, 95.7 percent of the electricity consumption in the CANCOM Group's data centres was attributable to data centres for which PUE values are reported. The complete recording of the energy consumption of the data centres in the CANCOM Austria Group (formerly the KBC Group) improved the coverage rate.

| | 2023** | 2022 | 2021 |
|--|--------|------|------|
| Average PUE | 1.47 | 1.35 | 1.40 |
| Coverage (in %)* | 93.4 | 88.0 | 91.0 |
| Energy consumption in data centres (in M kWh) | 14.6 | 10.7 | 10.4 |
| Share of renewable energy in the energy consumption of all data centres (in %) | 70.9 | 89.4 | 89.1 |

*) Proportion of energy consumption of data centres with PUE specification in relation to the total consumption of all data centres.

**) With the exception of the CANCOM Austria Group, target figures for the 2023 reporting year.

Overall, energy consumption in the data centres increased by 36.0 percent, primarily due to the inclusion of the data centres of the CANCOM Austria Group (formerly KBC Group). The comprehensive recording of the energy consumption of the data centres of the CANCOM Austria Group (formerly KBC Group) increased the coverage of data centre consumption for which a PUE is calculated to 93.4 percent (prior year: 88.0 percent). The share of renewable energies in the energy mix in all data centres fell by 18.5 percentage points to 70.9 percent. The increase in energy consumption and the reduction in the proportion of renewable energies in the energy mix in the data centres compared to prior years is primarily due to the acquisition of the CANCOM Austria Group (formerly the KBC Group).

5.6 Mobility and vehicle use

The employees of the CANCOM Group regularly travel as part of their work. In principle, CANCOM aims to reduce travelling through technical communication solutions, especially remote working and virtual meetings. In this way, the environmental impact of travelling can be reduced. The CANCOM Group has guidelines for the use of transport that are intended to promote the use of sustainable means of transport and are designed to make mobility more environmentally friendly. These include fleet efficiency targets for vehicles, the introduction of alternative drive systems and no-fly connections between major cities where the use of rail is mandatory.

The composition of the vehicle fleet and the switch to more environmentally friendly drive systems is a key starting point for permanently reducing vehicle fleet emissions. In 2023, the CANCOM Group had 2,441 vehicles as at 31 December 2023 (prior year: 1,424 vehicles). The CANCOM Group excluding the CANCOM Austria Group (formerly the KBC Group) had 1,626 vehicles on the reporting date, of which 1,469 had a conventional drive (prior year: 1,383 vehicles with a conventional drive), 36 vehicles had a hybrid drive (prior year: three vehicles with a hybrid drive) and 121 had a purely electric drive (prior year: 13 vehicles with a purely electric drive). As at the reporting date, the CANCOM Austria Group (formerly the KBC Group) had 815 vehicles, of which 756 had conventional drive systems, six vehicles had hybrid drive systems and 53 were purely electric vehicles.

In total, 91.1 percent of vehicles had a conventional drive (prior year: 98.8 percent), 1.7 percent had a hybrid drive (prior year: 0.2 percent) and 7.1 percent had a pure battery drive (prior year: 1.0 percent).

In addition to modernising its vehicle fleet, CANCOM encourages its employees to travel by rail in order to take advantage of the less CO₂ -intensive rail transport. In 2023, CANCOM booked 5,880 rail journeys (prior year: 3,060 rail journeys). The number of rail journeys as a proportion of travel bookings rose accordingly by 92.2 percent in the past financial year. This promoted environmentally friendly travel and reduced the emission of CO₂ and other pollutants compared to car journeys. In the 2023 financial year, the CO₂ savings achieved by CANCOM Group employees travelling by train amounted to 615 tonnes of CO₂ compared to the emissions that would have been produced by using an average car (prior year: 407.5 tonnes of CO₂). The significant increase in travel bookings is primarily due to the acquisition of the CANCOM Austria Group (formerly the KBC Group).

5.7 Facilities

In the CANCOM branches, particular attention is paid to reducing electricity and energy consumption within the framework of the structural conditions and those specified by the landlord. The measures also include measures to reduce water consumption, the use of more efficient heating technologies and the use of energy-efficient LED tubes. In addition, the use of photovoltaic systems will significantly reduce electricity costs for the main logistics and administration site in Jettingen-Scheppach.

The Service Factory in Jettingen-Scheppach, CANCOM's largest site, was built using an innovative concept to minimise air conditioning and heating costs. A groundwater heat pump, concrete core activation, heat recovery and a photovoltaic system ensure sustainable air conditioning and permanently reduce emissions. A battery storage system improves the utilisation of the sustainably generated electricity from the photovoltaic system.

In addition to technical measures in the properties, the CANCOM Group's purchasing department ensured that green office products and products with a high recycled content were purchased first and foremost.

5.8 Sustainable packaging and logistics

The sale of hardware accounts for a significant proportion of the CANCOM Group's revenue. CANCOM endeavours to use technical solutions to handle shipments from manufacturers and distributors directly to customers. However, there are also a large number of customer projects for which processing via CANCOM's warehouses and logistics is necessary.

A key factor in achieving greater sustainability is reducing the use of packaging such as cardboard boxes. In some customer projects, CANCOM therefore uses mesh trolleys for the delivery of hardware in order to reduce the amount of material required for packaging. However, if shipping is still necessary, CANCOM also emphasises sustainability here. For the dispatch of hardware, only cardboard boxes are used that have been manufactured with a view to sustainable procurement and use of resources. CANCOM buys cardboard boxes from a manufacturer that only uses raw materials certified by the Forest Stewardship Council® (FSC). CANCOM uses air-cushion film as filling material, which has a recycled content of at least 50 percent.

CANCOM works with established logistics service providers for the dispatch of goods. CANCOM only handles a small part of its project logistics at various locations with its own fleet of vehicles. The emissions caused directly by CANCOM's project logistics are mapped by recording fuel consumption in the energy management system.

5.9 Remarketing

Extending the useful life of IT products is an effective way of avoiding emissions and conserving resources in new production. At the same time, the requirements for data security when removing data storage media from productive working environments are increasing.

IT remarketing, i.e. the treatment, refurbishment and reuse of used IT after decommissioning, is therefore becoming increasingly important in IT lifecycle management. CANCOM advises its customers on the handling of used hardware and also utilises a network of partners for refurbishment, sale and disposal.

CANCOM supports customers in dealing with hardware at the end of its life cycle, analyses the residual value of the products, plans their return including project logistics, remarketing and disposal. The CANCOM Group's services help customers to realise residual proceeds from the sale and at the same time to dispose of used hardware sustainably and safely.

In order to offer customers a high degree of transparency, CANCOM provides transport options that are customised to the security requirements and wishes of the customer. If required, the transport of hardware can be tracked using GPS tracking. All storage media are handled by CANCOM and its partners in accordance with the requirements of the EU General Data Protection Regulation. Audit-proof data erasure can be carried out directly on site in an as-a-service model at the customer's premises or in a certified erasure line. Professional data carrier destruction including documentation and logging of data erasure are also part of the standard solutions.

Appliances that are not suitable for remarketing are sorted out and components and parts that can be used elsewhere are removed. The resulting remnants are then disposed of professionally or recycled. With IT remarketing, CANCOM contributes both to the data and information security of its customers and to the more sustainable utilisation of raw materials.

5.10 Waste disposal

As an IT company active in hardware trading, the CANCOM Group's business activities generate waste, particularly in the form of packaging materials and electronic devices. Accordingly, CANCOM pays attention to the careful use of resources and the responsible disposal of materials generated, as proper disposal and recycling make a significant contribution to reducing the environmental impact of its business activities.

The CANCOM Group mainly generates waste at sites that have their own project logistics. Here, hardware items are delivered on pallets, repackaged and dispatched to customers. This results in higher volumes of packaging material. Used or defective hardware is also taken back at these locations. The employees at the CANCOM sites act as central contact persons for the waste disposal companies deployed at the site. CANCOM is obliged to take back and dispose of electronic devices free of charge on the basis of the Act on the Sale, Return and Environmentally Sound Disposal of Electrical and Electronic Equipment (ElektroG).

The CANCOM Group does not handle disposal itself, but collects devices at and passes them on to recyclers for further commercialisation or to disposal companies. As all countries in which the CANCOM Group is active have legal regulations on correct and resource-friendly disposal, the CANCOM Group works together with specialised companies. In addition to certification in accordance with ISO 14001:2015-11 (environmental management system), the CANCOM Group's waste disposal service providers in Germany also have certification confirming compliance with the requirements of the German Ordinance on Specialised Waste Management Companies.

CANCOM currently compiles the key figures for waste disposal from the two sites with the largest logistics due to the collectability of the data. The other sites do not generate waste volumes that are significant enough to be recorded separately. The waste disposal data from the sites in Jettingen-Scheppach and Berlin covered by CANCOM are presented in consolidated form. The data thus covers by far the largest proportion of the waste generated. The waste volumes in the CANCOM Austria Group (formerly the KBC Group) were recorded in full, with the exception of the newly acquired sites in Switzerland.

Household waste and municipal waste occur in small quantities in the properties and are disposed of by the landlords at all locations and not collected separately.

| Waste by category in tonnes | 2023* | 2022** |
|---------------------------------|-------|--------|
| Paper, cardboard & carton (PPK) | 251.9 | 196.2 |
| Plastics | 17.9 | 26.7 |
| Wood | 54.4 | 54.3 |
| Residual waste | 66.7 | 44.1 |
| Electronic waste | 50.7 | 56.4 |
| Styrofoam | 3.1 | 0.6 |
| Kitchen waste | 0 | 1.4 |

*) Figures for CANCOM GmbH in Jettingen-Scheppach, CANCOM Public GmbH in Berlin and the CANCOM Austria Group.

**) Figures for the CANCOM GmbH sites in Jettingen-Scheppach and CANCOM Public GmbH in Berlin.

In 2023, the Jettingen-Scheppach and Berlin sites and the CANCOM Austria Group sites primarily generated waste from packaging. Due to the contribution of the CANCOM Austria Group, the values have increased significantly, especially in the area of PPK. PPK accounts for the largest share of the total disposal volume, partly due to the unpacking of goods at the logistics sites.

Larger fluctuations in the data compared to prior years are due to on-demand emptying and correspondingly irregular emptying cycles. The emptying cycles do not correspond to the reporting period, which makes it difficult to compare periods.

6 FIGHT AGAINST CORRUPTION

CANCOM undertakes to conduct its business in compliance with applicable laws, regulations and guidelines. CANCOM does not tolerate corruption and bribery and does not tolerate any behaviour in which business is conducted by improper means. The CANCOM Group's principle of acting with integrity and honesty and meeting high quality standards ensures the long-term success of the company.

This principle is set out in the Code of Conduct and the Anti-Corruption Policy and is binding for every employee at CANCOM. The anti-corruption guideline regulates, among other things, the granting and receipt of benefits and hospitality, dealings with public officials and elected representatives as well as suppliers and customers in order to create a clear and binding framework. The anti-corruption guidelines are published on the company website www.cancom.com in the Investors > Corporate Governance section. In addition, there is an internal, binding guideline on the granting and receipt of benefits and hospitality.

Internal Audit regularly reviews relevant business transactions for compliance. In addition, all employees are encouraged to actively address violations or report them anonymously via the whistle-blowing system. CANCOM also draws the attention of customers and suppliers to the possibility of reporting violations and actively encourages them to report identified or suspected misconduct.

In the 2023 financial year, the CANCOM Group was not aware of any cases of corruption and/or bribery in connection with its business activities. No fines have been imposed on CANCOM. Similarly, there are no ongoing legal proceedings, including from prior reporting periods, against parties involved in the CANCOM

Group in relation to allegations of corruption. Furthermore, no disciplinary measures have been taken against employees due to misconduct. Nor have any business relationships been terminated or not renewed due to violations of anti-corruption laws or CANCOM's anti-corruption guidelines.

The Compliance Officer investigates potential violations independently of the parties involved. The results of the investigation and any follow-up measures derived are implemented and documented by the Compliance Officer.

Correct behaviour is taught to employees in a mandatory annual online training course. All employees can contact the Compliance Officer if they have any uncertainties or questions. As part of the annual training on the Code of Conduct, CANCOM trains all employees on how to deal with problematic situations, on the existing guidelines and on the reporting channels for suspected cases.

7 SOCIAL ISSUES

CANCOM is in dialogue with various groups and individuals from business, society, politics and administration. CANCOM does not see any risks or negative effects from the topic of "social issues" in accordance with Section 289c or Section 315c (1) (2) HGB arising from its own business activities or individual social engagement. Overall, CANCOM did not pursue an overarching concept for political dialogue or engagement with social groups in the reporting year.

CANCOM is in contact with authorities, municipalities and local authorities, for example in the case of major construction projects as part of the necessary authorisation procedures. With the support of CANCOM, the company or individual employees are also involved in local initiatives, charitable causes or non-profit initiatives.

CANCOM has drawn up a guideline for behaviour in the context of representation of interests in order to provide guidance for employees who are in contact with public officials, elected representatives and the public sector. It is published on the company website www.cancom.com under Investors > Corporate Governance.

7.1 Donations and charitable projects

Within the CANCOM Group, there are a large number of social and charitable commitments that CANCOM supports. All major company locations maintain long-term, local and sustainable partnerships with local organisations and support them with annual donations. The focus of the respective projects differs depending on the location.

In 2023, CANCOM SE as the parent company supported projects in the field of child and youth welfare as part of the annual Christmas campaign. Employees actively participated internally in the regionally anchored projects of the Christmas donation campaign. Individual donations in kind are also made to local initiatives.

Social commitments at CANCOM are locally linked to the local sites and are supported by our employees. CANCOM donates equipment, money and working time to socially valuable projects. This commitment is expressed in a further sustainability goal. These social investments by CANCOM should amount to 0.5 percent of the profit for the period adjusted for special effects. For the CANCOM Group, this figure was 0.5 percent in the reporting year (prior year: 1.2 percent). Excluding the contribution of the CANCOM Austria Group, the figure was 0.5 percent.

7.2 Memberships

In addition to compulsory memberships in chambers of industry and commerce, CANCOM in Germany and Austria is a member of the following associations and organisations, among others:

- Bitkom e.V.
- digitalHUB NRW
- Federal Association of Small and Medium-Sized Enterprises
- Federal Association of Fleet Management
- International Association of Microsoft Channel Partners German Chapter e. V.
- DIRK - German Investor Relations Association
- German-speaking SAP User Group e.V.
- GPM German Association for Project Management e. V.
- CyberForum
- Federal Association of Hospital IT Managers (Bundesverband der Krankenhaus-IT-Leiterinnen/Leiter KH-IT e. V.)
- COMMON Germany e.V.
- eco - Association of the Internet Industry
- SdK Schutzgemeinschaft der Kapitalanleger e.V.
- Professional association of entrepreneurs, members of the liberal professions and self-employed persons in trade and commerce e.V.
- VCMD (CANCOM Austria Group)
- OVE-Ö Association for Electrical Engineering (CANCOM Austria Group)

CANCOM does not pursue any overriding political objectives with its involvement in these organisations and associations and does not engage in lobbying. Rather, they serve to promote dialogue and networking with the industry and to provide information about changes in market conditions and legal requirements that could be relevant to business activities.

7.3 Political dialogue, party donations and representation of interests

The CANCOM Group does not pursue an overarching concept for political dialogue or the representation of interests. Representatives of CANCOM take part in various political, social and industry-related dialogue formats. The Executive Board of the CANCOM Group has adopted a policy on social dialogue and political advocacy as a guide for employees. It excludes direct or indirect party funding.

The guideline is published on the company website www.cancom.com under Investors > Corporate Governance. CANCOM did not directly or indirectly support any political parties or candidates in the past financial year, either monetarily or through donations in kind (prior year: no direct or indirect monetary support or support of political parties or candidates through donations in kind).

The CANCOM Group or CANCOM Group companies were not registered in the European Commission's Transparency Register in the reporting year. CANCOM Public GmbH is entered in the lobby register under the registration number Roo2788 for the representation of interests vis-à-vis the German Bundestag and the Federal Government.

8 REPORTING ON THE EU TAXONOMY

As part of the Paris Climate Agreement in 2015, the European Union committed to becoming climate-neutral as a community of states by 2050. In order to achieve this goal, the European Commission launched the European Green Deal in December 2019. As a strategic framework, the European Green Deal comprises a series of measures designed to accelerate the transition to an emissions-neutral and sustainable economy for various sectors and industries through targeted investments and the channelling of financial flows.

The introduction of the EU taxonomy is a key element in driving forward this sustainable transformation of the economic system. This is based on Regulation (EU) 2020/852 on the establishment of a framework to facilitate sustainable investment and amending Regulation (EU) 2019/2088, which was adopted by the European Parliament and the Council of Europe in June 2020. In the reporting year, Delegated Regulation (EU) 2023/2486 and 2023/2485 published the technical assessment criteria for taxonomy objectives 3 to 6, defined further economic activities for objectives 1 and 2 and adapted their technical assessment criteria. The Taxonomy Regulation thus defines a total of six environmental objectives to which economic activities can make a significant contribution by complying with the criteria of the EU taxonomy. The following six environmental objectives have been defined:

- Climate change mitigation (CCM)
- Adaptation to climate change (CCA - Climate Change Adaptation)
- Sustainable use and protection of water and marine resources (WTR - Water)
- Transition to a circular economy (CE)
- Pollution prevention and control (PPC)
- Protection and restoration of biodiversity and ecosystems (BIO - Biodiversity and ecosystems)

The EU taxonomy particularly covers economic activities that have a particularly large impact on the environment in absolute and relative terms and whose environmentally compatible reorganisation can therefore make a significant contribution to the six environmental objectives.

The CANCOM Group is obliged by the non-financial Reporting directive (Directive 2014/95/EU) to prepare a non-financial group statement. Therefore, the disclosure requirements of the EU taxonomy have been applicable to the CANCOM Group since 2021.

8.1 Application of the EU taxonomy for the CANCOM Group in the 2023 reporting year

In June 2023, the European Commission issued Delegated Regulation C(2023) 3851 to supplement Regulation (EU) 2020/852. The Delegated Regulations published the technical assessment criteria for targets 3 to 6 of the EU taxonomy. Delegated Regulation

C(2023) 3851 also amended Annexes I and II of Regulation (EU) 2020/852 and added further economic activities that can make a significant contribution to climate change mitigation and adaptation. The existing technical assessment criteria were also revised. In Annex 5 of Delegated Regulation C(2023) 3851, the European Commission has adapted the requirements for the presentation of the reporting forms and supplementary information.

The CANCOM Group's reporting has changed accordingly compared to the prior year in the following points:

- CANCOM now reports the economic activities and their taxonomy-compliant shares for objectives 1 to 6 and the taxonomy-compliant shares for objectives 1 and 2 and reviews the new economic activities added for objectives 1 and 2 in the 2023 reporting year.
- Following the acquisition of the CANCOM Austria Group (formerly the KBC Group), the economic activities of this group also had to be reviewed for the first time.
- The reporting forms and the supplementary tables are presented in accordance with the amendments from Annex 5 of Delegated Regulation C(2023) 3851.

The KPIs are calculated on the basis of the consolidated financial statements of the CANCOM Group, which were prepared in accordance with the International Financial Reporting Standards (IFRS) as applicable in the European Union.

8.2 Identification of taxonomy-eligible economic activities

8.2.1 Identification of taxonomy-eligible economic activities for the KPI Turnover

A cross-departmental team at CANCOM has reviewed which activities for the CANCOM Group and the CANCOM Austria Group are subject to technical evaluation criteria. In doing so, CANCOM reviewed in particular those activities whose description is directly relevant to the CANCOM Group's business model.

As in the prior year, CANCOM identified the following activities from Annexes 1 and 2 of Delegated Regulation C(2021) 2800 supplementing Regulation (EU) 2020/852:

- **Data processing, hosting and related activities (CCM 8.1; CCA 8.1):** The definition includes the storage, manipulation, management, movement, control, display, switching, exchange, transmission or processing of data by data centres, including edge computing (NACE code J63.11). The economic activity described is listed as relevant in Annex I and Annex II of Delegated Regulation (EU) 2020/852.
- **Provision of information technology services, consultancy and related activities (CCA 8.2):** The definition includes the provision of information technology expertise, in particular the planning and design of computer systems integrating computer hardware, software and communication technologies, and other professional and technical computer-related activities (NACE code J62). The activity described is listed as relevant in Annex II (Adaptation to climate change) of Delegated Regulation (EU) 2020/852.

From Delegated Regulation (EU) C(2023) 3851, which was adopted in June 2023 to supplement Regulation (EU) 2020/852 and contains the technical assessment criteria for taxonomy objectives 3 to 6 in Annexes I to IV, CANCOM has identified the following activities as potentially relevant for the revenue KPI:

- **Repair, remanufacturing and reconditioning (CE 5.1):** The activity includes the repair, remanufacturing and reconditioning of goods previously used by customers and, under NACE code C26, also includes the manufacture of data processing equipment, electronic and optical products. The activity is listed in Annex II of Delegated Regulation (EU) C(2023) 3851.
- **Preparation for reuse of end-of-life products and product components (CE 5.3):** The definition of the activity covers the preparation for re-use of products and components at the end of their life. The activity is listed in Annex II (CE) of Delegated Regulation (EU) C(2023) 3851.

- **Sale of second-hand goods (CE 5.4):** The economic activity includes the sale of second-hand goods previously used by a customer, where applicable after repair, reconditioning or remanufacturing. The activity is included in Annex II (CE) of Delegated Regulation (EU) C(2023) 3851.

- **Product as a service and other cycle- and outcome-orientated service models (CE 5.5):** The activity describes the provision of product access to customers through service models that are use-oriented services where the product is still centralised but remains the property of the provider and the product is leased, shared or rented. The activity is included in Annex II (CE) of Delegated Regulation (EU) C(2023) 3851.

For the economic activity of data processing, hosting and related activities (CCM 8.1), CANCOM has come to the conclusion, as in the prior year and also taking into account the economic activities of the CANCOM Austria Group (formerly the KBC Group), that the description of the activities does not describe the essential aspect of the CANCOM Group's business activities. The CANCOM Group generates its consolidated revenue from trading in IT hardware and software and from the provision of IT services. At CANCOM, the operation of data centres primarily serves to support the provision of IT services and to enable internal operating procedures and internal administrative processes. Accordingly, CANCOM does not generate revenue from the activity "Data processing, hosting and related activities". Accordingly, CANCOM does not report any taxonomy-compliant revenue for the environmental goal of climate protection.

The economic activity "Data processing, hosting and related activities" (CCA 8.1) and the economic activity "Provision of information technology services" (CCA 8.2) are defined as relevant economic activities. However, Annex I C(2021) 4987 to Delegated Regulation C 2020/852 stipulates that only economic activities that are adapted to climate change or are an enabling activity or are themselves taxonomy-compliant should be included in the calculation of the taxonomy-eligible share of the KPI turnover. Annex II C(2021) 2800 to Delegated Regulation 2020/852 does not classify the two aforementioned activities that CANCOM has identified as potentially relevant to the environmental objective of adaptation to climate change as enabling activities. This means that revenue associated with these activities is not taxonomy-eligible.

The economic activity “Repair, refurbishment and remanufacturing” (CE 5.1) and “Preparations for the reuse of end-of-life products” (CE 5.3) do not generate separately recognisable revenue at CANCOM that would have to be disclosed. Although hardware repairs are carried out in the CANCOM Group, they are generally not in order to prepare the devices for resale.

However, the economic activities “Sale of used goods” (CE 5.4) and “Product as a service and other cycle- and result-oriented service models” (CE 5.5) are relevant for the CANCOM Group. The sale of used goods after the end of their use by customers fulfils the definition and is therefore included in the revenue KPI. The purchase of used hardware from customers or the return of hardware from customers takes place at CANCOM both via central logistics and via regional branches. Revenue is realised when the goods are resold to marketers.

From the perspective of the CANCOM Group, economic activity CE 5.5 describes business models in which CANCOM provides customers with the products they use on a rental or leasing basis and where billing is based on usage. These so-called as-a-service models are increasingly occurring in the CANCOM Group and are described in the risk and opportunity report of the management report in the CANCOM Group 2023 Annual Report. A special feature of CANCOM is that the products are generally purchased by CANCOM, subsequently sold on to a financing company and then leased back again (sale and leaseback). The CANCOM products leased back from the financing company are then leased or rented to the customer. Accordingly, the products are the property of the leasing company and not of the CANCOM Group. As Annex 2 of Delegated Regulation C(2023) 3851 explicitly refers to ownership in the description, CANCOM has decided not to report the revenue from this activity as taxonomy-eligible in the reporting year.

In the 2023 financial year, the CANCOM Group's total revenue amounted to € 1,522.7 million. Further information on the structure of revenue can be found in section C.1 of the notes to the consolidated financial statements of the CANCOM Group's 2023 annual report.

8.2.2 Determination of taxonomy-eligible activities for the CapEx-KPI and the KPI operating expenses

CANCOM's cross-departmental team has further analysed which activities could be relevant for the disclosure of the KPI Capital Expenditure (CapEx according to Annex I to Regulation (EU) 2020/852) and the disclosure of the KPI Operating Expenditure (OpEx according to Annex I to Regulation (EU) 2020/852) as defined by the EU taxonomy. The following economic activities were identified:

- Power generation using photovoltaic technology (CMM 4.1; CCA 4.1);
- Storage of electricity (CMM 4.10; CCA 4.10), newly included in the reporting year;
- Transport with motorbikes, passenger cars and light commercial vehicles (CCM 6.5; CCA 6.5);
- Carriage of goods by road (CCM 6.6; CCA 6.6);
- Renovation of existing buildings (CCM 7.2; CCA 7.2);
- Installation, maintenance and repair of energy-efficient equipment (windows, roofs, installation, replacement, maintenance and repair of heating, ventilation and air conditioning systems) (CCM 7.3; CCA 7.3);
- Installation, maintenance and repair of charging stations for electric vehicles in buildings (and in car parks belonging to buildings) (CCM 7.4; CCA 7.4);
- Installation, maintenance and repair of renewable energy technologies (CCM 7.6; CCA 7.6) and
- Acquisition and ownership of buildings (CCM 7.7; CCA 7.7).

In addition to the economic activities identified, CANCOM also reviews the investment and operating expenses associated with the CANCOM Group's material economic activities (CCM 8.1, CCA 8.1, CCA 8.2, CE 5.1, CE 5.3, CE 5.4 and CE 5.5).

In comparison to the prior year, only the CMM 4.10/CCA 4.10 activity was included in the calculation of the CapEx and OpEx KPIs in addition to the sales-related economic activities.

8.3 Determination of the taxonomy conformity of the numerator of the investment and operating expenses KPI

CANCOM used a two-step process to determine taxonomy-eligible amounts for the CapEx KPI and the OpEx KPI. In the first step, individual accounts were analysed to determine which accounts potentially reflect transactions associated with taxonomy-eligible economic activities. In the identified accounts, the items that could be allocated to taxonomy-eligible economic activities were analysed. All other economic activities were classified as non-taxonomy-eligible.

For the taxonomy-eligible and thus potentially taxonomy-compliant economic activities identified in the first step, CANCOM used the documentation from suppliers and service providers and other sources in the second step to check whether the technical assessment criteria associated with the economic activities and the requirements for minimum protection of the corresponding economic activity were met. Economic activities for which compliance with the technical assessment criteria for a significant contribution, compliance with the DNSH criteria and compliance with the minimum level of protection could not be conclusively clarified were classified as taxonomy-compliant but not taxonomy-compliant.

CANCOM requested relevant documentation on compliance with the technical evaluation criteria and the DNSH criteria from suppliers. In cases where the information requested from suppliers did not contribute or did not contribute sufficiently to the assessment of compliance with the technical evaluation criteria, CANCOM carried out an assessment on the basis of official statistical materials and publications and the evaluation of secondary data in order to classify the investment and operating expenses as taxonomy-compliant.

For the CANCOM Group itself, the CANCOM Group's compliance management system ensures that the requirements for minimum protection are met within the CANCOM Group. In the reporting year, no human rights violations, no violations of the ILO core labour standards, no violations of the Corruption Guidelines and Anti-Corruption Act, and no cases of anti-competitive behaviour or violations of tax laws came to light within the CANCOM Group; accordingly, CANCOM assumes that the criteria for minimum protection were met within the CANCOM Group itself in the reporting year.

8.4 Supplementary disclosures on the KPIs

In addition to the quantitative disclosure of the KPIs, the CANCOM Group discloses further information in accordance with Delegated Regulation (EU) 2021/2178 Annex I Section 1.2.

In the reporting year, CANCOM reviewed the items of additions to Group fixed assets that may contain taxonomy-compliant expenses in order to determine the numerator of the capital expenditure KPI (CapEx KPI). As in the prior year, these were summarised in the item "Property, plant and equipment" under the sub-items "Motor vehicles", "Land and buildings" and "Other

operating and office equipment". The sub-items "Right-of-use assets for land and buildings" and "Right-of-use assets for motor vehicles" were included in the "Right-of-use assets" item for the review. Expenditure was included in the numerator as taxonomy-compliant expenditure if it related to one of the identified taxonomy-compliant economic activities within the sub-items and met the technical measurement criteria and minimum protection requirements. The development of Group fixed assets can be found in section B.8 of the notes to the consolidated financial statements of the CANCOM Group's 2023 Annual Report. In the prior year, additions to goodwill were included, but these are not to be taken into account following a new analysis in the reporting year.

For the KPI operating expenses (OpEx KPI), CANCOM reviewed which items of other operating expenses are associated with taxonomy-compliant economic activities in the reporting year to determine the numerator. As in the prior year, the item "Repairs, maintenance, rental leasing" was reviewed. Expenses were included in the numerator as taxonomy-compliant operating expenses if they were associated with one of the identified taxonomy-compliant economic activities within the sub-items and met the technical evaluation criteria and minimum protection requirements. Other operating expenses can be found in section C.8 of the notes to the consolidated financial statements of the CANCOM Group's 2023 Annual Report. The items "Repairs, maintenance, rental leasing" and "Occupancy costs" correspond to the denominator of the KPI Operating expenses.

The CANCOM Group did not draw up or pursue a CapEx plan in the reporting period.

8.4.1 Assessment of compliance with Regulation (EU) 2020/852

The economic activities of the CANCOM Group that are potentially associated with taxonomy-eligible economic activities are shown in section 8.2.2 The activities "Electricity generation using photovoltaic technology" (CMM 4.1; CCA 4.1) and "Storage of electricity" (CMM 4.10; CCA 4.10) relate to expenditure on the electricity generation and storage facilities installed at the CANCOM Group's sites. The activities "Transport by motorbikes, cars and light commercial vehicles" (CCM 6.5; CCA 6.5) and "Transport of goods by road and related expenses" (CCM 6.6; CCA 6.6) occur in the CANCOM Group primarily in connection with employee travel, project logistics and the transport of goods. The activity "Renovation of existing buildings" (CCM 7.2; CCA

7.2) describes CANCOM's investments in existing buildings in which CANCOM carries out installations and other structural measures. Under the activity "Installation, maintenance and repair of energy-efficient equipment" (CCM 7.3; CCA 7.3), CANCOM also summarises installations that are carried out in rented buildings. The same applies to the activity "Installation, maintenance and repair of charging stations for electric vehicles" (CCM 7.4; CCA 7.4) and "Installation, maintenance and repair of renewable energy technologies" (CCM 7.6; CCA 7.6). The economic activity "Acquisition and ownership of buildings" (CCM 7.7; CCA 7.7) relates to space newly rented by the CANCOM Group in the reporting period.

CANCOM has assessed the extent to which all investment and operating expenditure fulfils the criteria for environmental management set out in Article 3 of Delegated Regulation 2020/852. For this purpose, it was checked whether the activity contributes to one or more environmental objectives, fulfils the technical assessment criteria for significant contribution and DNSH criteria as well as compliance with the minimum level of protection.

In order to avoid double counting, expenditure that was eligible for the counters of the "climate protection" and "adaptation to climate change" objectives in the KPI investment expenditure or in the KPI operating expenditure was added to the "climate protection" objective across the board.

CANCOM did not utilise any integrated production facilities in the reporting year; accordingly, no KPIs are broken down.

8.4.2 Background information on the revenue KPI

In the reporting year, the CANCOM Group was able to allocate revenue totalling T€ 7,844 thousand to taxonomy-compliant economic activities (prior year: T€ 0). The change resulted from the commencement of the activity CE 5.4. The CANCOM Group did not carry out any taxonomy-compliant activities that served to cover its own needs. CANCOM did not issue any environmentally sustainable bonds or debentures in the reporting year to finance certain taxonomy-compliant economic activities.

8.4.3 Background information on the CapEx KPI

The additions to property, plant and equipment can be found in section B.8 of the notes to the consolidated financial statements of CANCOM SE. The items "Property, plant and equipment" and "Right-of-use assets" with the sub-items "Right-of-use assets for land and buildings" and "Right-of-use assets for motor vehicles" were included as the denominator of the CapEx-KPI. The total additions to Group fixed assets in the above-mentioned items of the consolidated statement of changes in fixed assets correspond to the denominator of the KPI Capital expenditure. In the 2023 reporting year, the denominator was T€ 94,960. The CANCOM Group did not pursue a CapEx plan in the reporting year.

In the reporting year, the economic activity "Storage of electricity" (CMM 4.10; CCA 4.10) was newly included in the review.

8.4.4 Background information on the OpEx KPI

The denominator for the OpEx KPI is made up of the sum of expenses for repairs, maintenance and leasing and can be found in section C.8 of the notes to the consolidated financial statements of CANCOM SE. Direct, non-capitalised costs relating to research and development are also included in the denominator. Accordingly, the denominator in the reporting year totalled T€ 23,694, of which T€ 16,994 were allocated to the sub-item "Repairs, maintenance, rental leasing" in the item "Other operating expenses". The list can be found in section C.8 of the notes to the consolidated financial statements in the 2023 annual report of the CANCOM Group. A total of T€ 6,700 in research and development costs did not meet the recognition criterion under IAS 38 in the reporting year and were not capitalised and are therefore included in the denominator of the OpEx KPI. The list of research and development costs that were not capitalised can be found in section C.3 of the notes to the consolidated financial statements in the 2023 annual report. The numerator of the OpEx KPI is formed from the sum of all expenses that can be allocated to a taxonomy-compliant activity and are carried out in compliance with the technical evaluation criteria and the requirements of minimum protection in accordance with the taxonomy.

As in the prior year, CANCOM was unable to identify any operating expenses or research and development expenses associated with a taxonomy-compliant activity and was therefore unable to classify any operating expenses as taxonomy-compliant.

8.4.5 Further information and explanations

In 2022, Delegated Regulation (EU) 2021/2178 was amended by Delegated Regulation (EU) 2022/1214 to reflect economic activities related to research and power generation in the field of power generation from nuclear processes and power generation from fossil gas. None of these economic activities occurred in the CANCOM Group in the reporting year. Accordingly, the Standard declaration form in accordance with Annex XII to Delegated Regulation (EU) 2021/2178 for all activities “No”.

| Cell | Activities in the field of nuclear energy | |
|--|---|------|
| 1. | The company is active in the research, development, demonstration and deployment of innovative power generation plants that generate energy from nuclear processes with minimal waste from the fuel cycle, finances such activities or holds risk positions in connection with these activities. | NONE |
| 2. | The company is active in the construction and safe operation of new nuclear facilities for the generation of electricity or process heat - including for district heating or industrial processes such as hydrogen production - as well as in their safety-related improvement using the best available technologies, finances such activities or holds risk positions in connection with these activities. | NONE |
| 3. | The company is active in the safe operation of existing nuclear facilities for the generation of electricity or process heat - including for district heating supply or industrial processes such as hydrogen production - as well as in their safety-related improvement, finances such activities or holds risk positions in connection with these activities. | NONE |
| Activities in the fossil gas sector | | |
| 4. | The company is active in the construction or operation of plants for the generation of electricity from fossil gaseous fuels, finances such activities or holds risk positions in connection with these activities. | NONE |
| 5. | The company is active in the construction, modernisation and operation of plants for combined heat, power and cooling with fossil gaseous fuels, finances such activities or holds risk positions in connection with these activities. | NONE |
| 6. | The company is active in the construction, modernisation and operation of plants for heat generation that produce heat/cooling from fossil gaseous fuels, finances such activities or holds risk positions in connection with these activities. | NONE |

Template for the KPIs according to Delegated Regulation (EU) 2021/2178 final Annex I for the proportion of turnover from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2023

| FINANCIAL YEAR 2023 | YEAR | | | SUBSTANTIAL CONTRIBUTION CRITERIA | | | | | | DNSH CRITERIA („DOES NOT SIGNIFICANTLY HARM“) | | | | | | Minimum Safeguards (17) | Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) turnover, 2022 (18) | Category enabling activity (19) | Category transitional activity (20) |
|--|----------|--------------|--|-------------------------------------|--|------------|---------------|-------------------------|----------------------|--|---|------------|---------------|--------------------------|----------------------|----------------------------|---|------------------------------------|---|
| Economic Activities (1) | Code (2) | Turnover (3) | Proportion of Turnover, 2023 (4) | Climate Change Mitigation (5) | Climate Change Adaptation (6) | Water (7) | Pollution (8) | Circular Economy (9) | Biodiversity (10) | Climate Change Mitigation (11) | Climate Change Adaptation (12) | Water (13) | Pollution(14) | Circular Economy (15) | Biodiversity (16) | | | | |
| | | in T€ | % | Y; N; N/EL | Y; N; N/EL | Y; N; N/EL | Y; N; N/EL | Y; N; N/EL | Y; N; N/EL | Y/N | Y/N | Y/N | Y/N | Y/N | Y/N | Y/N | % | E | T |
| A. TAXONOMY-ELIGIBLE ACTIVITIES | | | | | | | | | | | | | | | | | | | |
| A.1. Environmentally sustainable activities (Taxonomy-aligned) | | | | | | | | | | | | | | | | | | | |
| Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1) | | - | 0.0% | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.0% | - | - |
| Of which Enabling | | - | 0.0% | | | | | | | | | | | | | | | | |
| Of which Transitional | | - | 0.0% | | | | | | | | | | | | | | | | |
| A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) | | | | | | | | | | | | | | | | | | | |
| | | | | Y; N; N/EL | Y; N; N/EL | Y; N; N/EL | Y; N; N/EL | Y; N; N/EL | Y; N; N/EL | | | | | | | | | | |
| Sale of used goods | CE 5.4 | 7,844 | 0.5% | N/EL | N/EL | N/EL | N/EL | N | N/EL | | | | | | | | | | |
| Turnover of Taxonomy eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2) | | 7,844 | 0.5% | | | | | | | | | | | | | | | | |
| Turnover of Taxonomy eligible activities (A.1+A.2) | | 7,844 | 0.5% | | | | | | | | | | | | | | | | |
| B. TAXONOMY-NON-ELIGIBLE ACTIVITIES | | | | | | | | | | | | | | | | | | | |
| Turnover of Taxonomy non-eligible activities (B) | | 1,514,889 | 99.5% | | | | | | | | | | | | | | | | |
| TOTAL (A + B) | | 1,522,733 | 100% | | | | | | | | | | | | | | | | |

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

| | Proportion of turnover/Total turnover | |
|-----|---------------------------------------|------------------------------------|
| | Taxonomy-aligned per objective | Taxonomy-eligible per objective |
| CCM | 0.0% | 0.0% |
| CCA | 0.0% | 0.0% |
| WTR | 0.0% | 0.0% |
| CE | 0.0% | 0.5% |
| PPC | 0.0% | 0.0% |
| BIO | 0.0% | 0.0% |

Template for the KPIs according to Delegated Regulation (EU) 2021/2178 final Annex II for the proportion of CapEx from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2023

| FINANCIAL YEAR 2023 | YEAR | | | SUBSTANTIAL CONTRIBUTION CRITERIA | | | | | | DNSH CRITERIA („DOES NOT SIGNIFICANTLY HARM“) | | | | | | Minimum Safeguards (17) | Proportion of Taxo- nomy aligned (A.1.) or eligible (A.2.) CapEx, 2022 (18) | Category enabling activity (19) | Category transitional activity (20) |
|---|----------|-----------|----------------------------------|-------------------------------------|--|------------|---------------|-------------------------|----------------------|--|---|------------|---------------|--------------------------|----------------------|----------------------------|--|------------------------------------|---|
| Economic Activities (1) | Code (2) | CapEx (3) | Proportion of CapEx, 2023 (4) | Climate Change Mitigation (5) | Climate Change Adaptation (6) | Water (7) | Pollution (8) | Circular Economy (9) | Biodiversity (10) | Climate Change Mitigation (11) | Climate Change Adaptation (12) | Water (13) | Pollution(14) | Circular Economy (15) | Biodiversity (16) | | | | |
| | | in T€ | % | Y; N; N/EL | Y; N; N/EL | Y; N; N/EL | Y; N; N/EL | Y; N; N/EL | Y; N; N/EL | Y/N | Y/N | Y/N | Y/N | Y/N | Y/N | Y/N | % | (E) | (T) |
| A. TAXONOMY-ELIGIBLE ACTIVITIES | | | | | | | | | | | | | | | | | | | |
| A.1. Environmentally sustainable activities (Taxonomy-aligned) | | | | | | | | | | | | | | | | | | | |
| CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1) | | - | 0.0% | | | | | | | | | | | | | | | | |
| Of which Enabling | | - | 0.0% | | | | | | | | | | | | | | | | |
| Of which Transitional | | - | 0.0% | | | | | | | | | | | | | | | | |
| A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) | | | | | | | | | | | | | | | | | | | |
| | | | | Y; N; N/EL | Y; N; N/EL | Y; N; N/EL | Y; N; N/EL | Y; N; N/EL | Y; N; N/EL | | | | | | | | | | |
| Storage of electricity | CCM 4.10 | 273 | 0.3% | N | N/EL | N/EL | N/EL | N/EL | N/EL | | | | | | | | | | |
| Renovation of existing buildings | CCM 7.2 | 136 | 0.1% | N | N/EL | N/EL | N/EL | N/EL | N/EL | | | | | | | | | | |
| Installation, maintenance and repair of energy-efficient appliances | CCM 7.3 | 2,193 | 2.3% | N | N/EL | N/EL | N/EL | N/EL | N/EL | | | | | | | | | | |
| CapEx of Taxonomy eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2) | | 2,602 | 2.7% | | | | | | | | | | | | | | | | |
| A. CapEx of Taxonomy eligible activities (A.1+A.2) | | | 2.7% | | | | | | | | | | | | | | | | |
| B. TAXONOMY-NON-ELIGIBLE ACTIVITIES | | | | | | | | | | | | | | | | | | | |
| Turnover of Taxonomy non-eligible activities (B) | | 92,358 | 97.3% | | | | | | | | | | | | | | | | |
| TOTAL (A + B) | | 94,960 | 100.0% | | | | | | | | | | | | | | | | |

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

| | Proportion of CapEx/Total CapEx | |
|-----|-----------------------------------|------------------------------------|
| | Taxonomy-aligned per objective | Taxonomy-eligible per objective |
| CCM | 0.0% | 2.7% |
| CCA | 0.0% | 0.0% |
| WTR | 0.0% | 0.0% |
| CE | 0.0% | 0.0% |
| PPC | 0.0% | 0.0% |
| BIO | 0.0% | 0.0% |

Template for the KPIs according to Delegated Regulation (EU) 2021/2178 final Annex II for the proportion of OpEx from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2023

| FINANCIAL YEAR 2023 | YEAR | | | SUBSTANTIAL CONTRIBUTION CRITERIA | | | | | | DNSH CRITERIA (,DOES NOT SIGNIFICANTLY HARM') | | | | | | Minimum Safeguards (17) | Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) OpEx, 2022 (18) | Category enabling activity (19) | Category transitional activity (20) |
|--|----------|----------|---------------------------------|-------------------------------------|--|--------------|------------------|-------------------------|----------------------|--|---|---------------|-------------------|--------------------------|----------------------|----------------------------|---|------------------------------------|---|
| Economic Activities (1) | Code (2) | OpEx (3) | Proportion of OpEx, 2023 (4) | Climate Change Mitigation (5) | Climate Change Adaptation (6) | Water (7) | Pollution (8) | Circular Economy (9) | Biodiversity (10) | Climate Change Mitigation (11) | Climate Change Adaptation (12) | Water (13) | Pollution (14) | Circular Economy (15) | Biodiversity (16) | | | | |
| | | in T€ | % | Y; N; N/EL | Y; N; N/EL | Y; N; N/EL | Y; N; N/EL | Y; N; N/EL | Y; N; N/EL | Y/N | Y/N | Y/N | Y/N | Y/N | Y/N | Y/N | % | (E) | (T) |
| A. TAXONOMY-ELIGIBLE ACTIVITIES | | | | | | | | | | | | | | | | | | | |
| A.1. Environmentally sustainable activities (Taxonomy-aligned) | | | | | | | | | | | | | | | | | | | |
| OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1) | | 0 | 0.0% | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.0% | - | - |
| Of which Enabling | | 0 | 0.0% | | | | | | | | | | | | | | | | |
| Of which Transitional | | 0 | 0.0% | | | | | | | | | | | | | | | | |
| A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) | | | | | | | | | | | | | | | | | | | |
| | | | | Y; N; N/EL | Y; N; N/EL | Y; N; N/EL | Y; N; N/EL | Y; N; N/EL | Y; N; N/EL | | | | | | | | | | |
| OpEx of Taxonomy eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2) | | 0 | 0.0% | | | | | | | | | | | | | | | | |
| A. OpEx of Taxonomy eligible activities (A.1+A.2) | | 0 | 0.0% | | | | | | | | | | | | | | | | |
| B. TAXONOMY-NON-ELIGIBLE ACTIVITIES | | | | | | | | | | | | | | | | | | | |
| Turnover of Taxonomy non-eligible activities (B) | | 23,694 | 100.0% | | | | | | | | | | | | | | | | |
| TOTAL (A + B) | | 23,694 | 100.0% | | | | | | | | | | | | | | | | |

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

| | Proportion of OpEx/Total OpEx | |
|-----|-----------------------------------|------------------------------------|
| | Taxonomy-aligned per objective | Taxonomy-eligible per objective |
| CCM | 0.0% | 0.0% |
| CCA | 0.0% | 0.0% |
| WTR | 0.0% | 0.0% |
| CE | 0.0% | 0.0% |
| PPC | 0.0% | 0.0% |
| BIO | 0.0% | 0.0% |

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