

Fiscal year **2024/25**

Sustainability Report

Haufe Group

Foreword by the Managing Directors



Dear Readers,

For us, sustainability means much more than merely facts and figures. It is an integral part of our entrepreneurial activity – ecologically and socially responsible, and at the same time economically sustainable as well as meaningful in a business sense. Since our incorporation, we have pursued new approaches and leveraged the challenges of a dynamic world. This is, primarily, made possible by the people in our company: their passion, their commitment and their ideas.

With this voluntary sustainability report, we would like to give you an insight into our commitment. In this endeavor we are guided by the European Sustainability Reporting Standards (ESRS) – not out of a sense of duty but a sense of conviction. This is because we see reporting as an opportunity to formulate clear goals, to critically reflect and to continuously grow.

The dual perspective here is particularly important to us: On the one hand, we shape our own corporate development in a sustainable way, and on the other, we support customers with innovative products and solutions so that they are able to make their contribution to the transformation. After all, a sustainable future can only be created together – through attitude, knowledge and decisive action.

The updating of our materiality analysis was thus a milestone in this reporting year. It sharpens our focus on the topics where we can have maximum impact.

This report marks a further step on our path towards a sustainable future. We focus on the consistent implementation of new measures and the further development of tried-and-tested approaches.

We wish you an insightful and inspiring read.

Birte Hackenjos

Harald Wagner

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General disclosures

General information

Disclosure under ESRS 2

Haufe Group is a leading B2B provider of integrated business and workplace solutions. The family business supports individuals and organizations with content, software, and training in their business development and in successfully managing transformation processes. The brands of Haufe Group include Haufe, Haufe Akademie, Lexware, Haufe X360, Schäffer-Poeschel, Semigator and smartsteuer. Over one million customers from the DACH region rely on the services of Haufe Group – ranging from solo freelancers to DAX 40 companies.

Haufe Group is headquartered in Freiburg im Breisgau, Germany. Haufe Group also operates additional sites across Germany in Berlin, Frankfurt am Main, Munich, Hamburg, Hanover, Stuttgart, and Würzburg. In addition, there are two international locations in Barcelona and Timișoara.

About this report (BP-1)

In this voluntary sustainability report, Haufe Group reports on sustainability-related aspects and partially applies the European Sustainability Reporting Standards (ESRS). As it is not yet clear which ESRS requirements will apply to Haufe Group once the anticipated reporting obligation comes into force in fiscal year 2027/28, this interim step offers transparency on management approaches, goals, concepts, and measures. Due to postponement of the reporting obligation and derived from the EU Omnibus Initiative and its German implementation, fiscal year 2025/26 serves to further prepare for the potential sustainability reporting obligation.

In the reporting period, the materiality analysis was updated in accordance with ESRS requirements, and the significant impacts, risks, and opportunities¹ (IROs) for the content of the report were defined. In addition, Haufe Group's sustainability strategy is also based on the Sustainable Development Goals (SDGs) of the United Nations which set binding targets for ecological, social, and economic aspects of sustainability. In individual cases, data collection involves the use of estimated values, especially in accounting the corporate carbon footprint. The proportion of primary data is to be continuously increased in the future and the quality of data systematically improved.

¹ The terms 'impacts, risks, and opportunities' are abbreviated as IROs in accordance with ESRS and are used in particular in diagrams and tables. IROs are assessed as part of the materiality analysis and serve as the basis for the content focus of this report.

Disclosures in relation to specific circumstances (BP-2)

The scope of consolidation for sustainability reporting in the reporting year 2024/25 (July 1, 2024 to June 30, 2025)² includes Haufe Group SE. Haufe Group SE functions as an operational management holding for its operational subsidiaries, with the parent company Rudolf Haufe Verlag GmbH & Co. KG acting as the consolidated parent entity.

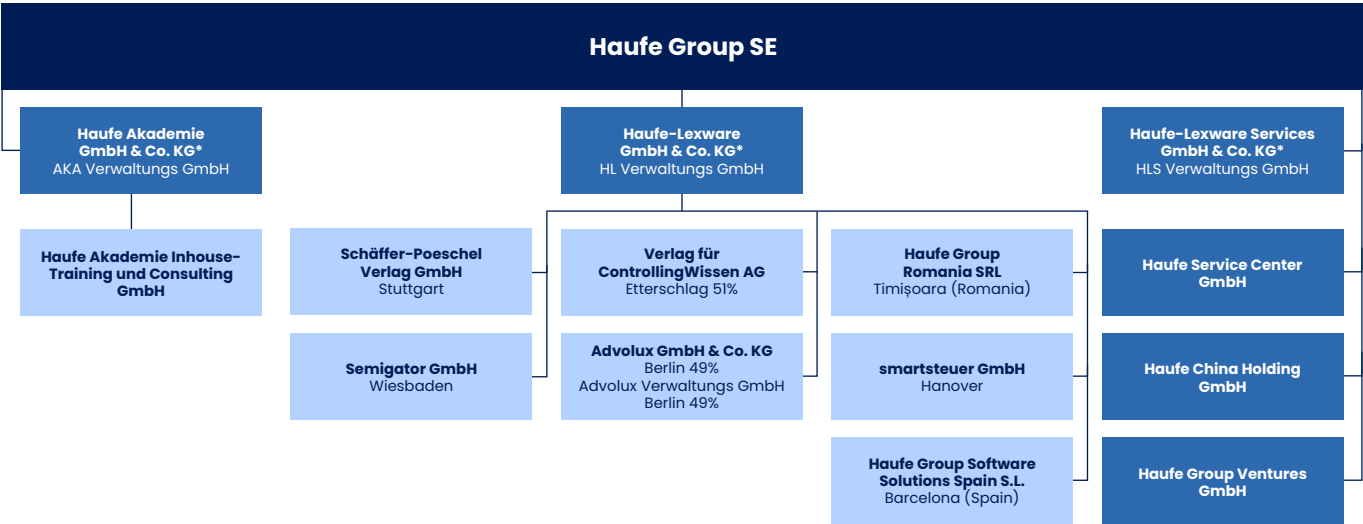
Haufe Group includes the upstream and downstream value chain in its policies, actions and targets. Haufe Group collects and reports quantitative information depending on data availability and context for the group.

The following time horizons are used in the sustainability report in accordance with ESRS: Short-term refers to the current reporting period of one year. Medium-term covers the period from more than one year to five years. Long-term refers to a period exceeding five years.

Governance (GOV-1 and GOV-5)

Haufe Group is a Societas Europaea (Latin for European Company) with a management structure based on a monistic system: The executive bodies of Haufe Group SE are the Board of Directors and the Annual General Meeting. The monistic system is characterized by the fact that company management and supervision of the Executive Board are the responsibility of the Board of Directors. The Board of Directors appoints the Managing Directors, is responsible for business conduct, corporate objectives, and strategic decisions, and monitors their implementation.

In reporting year 2024/25, the Board of Directors consisted of seven members, each of whom has many years of professional and management experience. With Birte Hackenjos and Harald Wagner, the Board of Directors of Haufe Group has two Managing Directors who have been managing the business of Haufe Group since 2020. The remaining five members are non-executive and therefore independent.



As of June 30, 2025

* General Partner: Martin Laqua

² This report primarily uses the full notation of the fiscal year (e.g. 2024/25 for the period from July 1, 2024 to June 30, 2025). The short form (FY25) is used mainly in charts and tables.

Members of the Board of Directors

	Member since:
Ulrich Behrens	2020
Birte Hackenjos	2020
Andrea Haufe (Chairperson)	2020
Gerhard Manz	2020
Harald Wagner	2020
Professor Dr. Klaus Schweinsberg	2021
Alexander Laqua	2022

The Board of Directors consists of two women (29%) and five men (71%). The gender diversity of the Board, calculated as a ratio of female to male members, is 2 : 5.

The members of the Board of Directors and representatives of the sole shareholder Rudolf Haufe Verlag GmbH & Co. KG participate in the Annual General Meeting. The Annual General Meeting elects the members of the Board of Directors and is responsible for approving the discharge of the Board of Directors and the Managing Directors. Furthermore, it decides on the appropriation of profits, the appointment of the auditor, amendments to the Articles of Association and the implementation of capital measures.

The ultimate responsibility for the reported sustainability topics lies with the Managing Directors of Haufe Group. This also applies to the concepts reported in the topic-specific standards, unless otherwise specified. The Corporate Sustainability team consisting of three sustainability managers is headed by the Chief Strategy Officer, who reports to the Managing Directors.

Currently, no fully established processes exist that are specifically designed to manage the material impacts, risks, and opportunities. Closer cooperation with the Enterprise Risk Management (ERM) of Haufe Group, within which risks are systematically identified and evaluated, is planned in this context. As part of the materiality analysis, the financial risks and opportunities were already evaluated in line with the financial effects and thresholds defined in the ERM. Furthermore, the feasibility of integrating the IROs into the ERM in the future is being examined.

Strategy, business model and value chain (SBM-1)

As a family business, Haufe Group thinks in terms of generations. This is why it is taking up the global guidelines of the United Nations and making its contribution to sustainable development – ecologically, socially and economically. With its strategic approach **Sustainability²**, Haufe Group is committed at two levels: It is committed to advancing its own sustainability and facilitates the sustainable development of its customers through innovative products and solutions.

Current examples from the extensive product portfolio of Haufe Group with a sustainability-focus include the 'Haufe Materiality Analysis' designed to assist companies in performing ESRS-compliant analyses, the 'Haufe Sustainability Office' specialist database, and the 'Sustainability College' learning platform which systematically bundles sustainability-related training content. Further examples are the Haufe Akademie training program with classroom and online formats, the 'Haufe Sustainability' news portal with information and positive examples of sustainable business conduct, and the extensive book portfolio.

The Haufe Group business model focuses on three central areas of activity: content, software and training. They form the basis for the services offered. The (very simplified) value chain can be divided into own operations and the upstream and downstream value chain:

Upstream value chain

- Collaboration with authors, trainers, speakers and coaches
- Cooperation with technology providers in cloud computing and software development, including the use of artificial intelligence (AI)
- Leasing/purchasing of IT and office equipment
- Commissioning of printing firms

Own operations

- Product development in the areas of content, software and training
- Supporting processes such as marketing, sales, stock holding and service to ensure the effectiveness and efficiency of main activities
- Participation in trade shows and implementation of events

Downstream value chain

- Logistical aspects such as shipping of materials and catering for face-to-face events
- After-sales support for customers and collection and analysis of customer feedback

The most important inputs are the expertise, creativity and commitment of the employees who develop Haufe Group products. Furthermore, external partners, in particular Aka trainers, provide their expertise in designing practical training formats, and authors in generating content. Physical inputs play a subordinate role. Paper for printed products and IT equipment are essential for the efficient and future-oriented provision of services.

To secure these inputs, Haufe Group maintains long-term relationships with its employees as well as with external trainers and authors. Haufe Group continuously provides training and development opportunities for employees. Haufe Group aims to deliver both intellectual and physical inputs in a manner that is reliable, responsible and future-oriented.

Interests and views of stakeholders (SBM-2)

Various stakeholder groups are important for Haufe Group which are either influenced by business activities or which influence business activities themselves. A range of direct and indirect measures contribute to the ongoing integration of the interests and viewpoints of key stakeholders into the corporate and sustainability strategy.

Examples of relevant stakeholder groups and implemented exchange formats:

- **Staff:** events, workshops, surveys and measures
- **Customers, business partners and suppliers:** stakeholder analyses, feedback processes, discussions, audits
- **Public, media, local communities:** external communication, events and engagements on location
- **Politics and authorities:** consideration of regulatory and legislative requirements
- **Financial institutions/banks:** indirect inclusion as a user group of sustainability information

Material impacts, risks and opportunities (SBM-3)

Material impacts, risks, and opportunities exist for Haufe Group that may affect its business model both in the short and long term and which are directly related to its business activities.

Positive effects of Haufe Group's business activities result, in particular, from its consistent commitment to addressing customer needs. In addition, the products provide access to high quality information and training, and thus contribute to furthering the expertise of users. At the same time, the digital transformation requires a responsible approach to data security in order to minimize any potential negative effects on the customers of Haufe Group. Haufe Group's business activities and the resulting greenhouse gas emissions (GHG emissions) contribute negatively to climate change. Moreover, employees of Haufe Group may be negatively affected by workload and the gender-specific differences in remuneration.

Financial risks occur, in particular, due to potential violations of corporate values and guidelines and a failure to implement regulatory requirements. The financial opportunities for Haufe Group include, for example, stable employment relationships and a high binding effect of collective agreements which increase employer attractiveness and employee satisfaction, as well as relevant market opportunities arising from the responsible development of products with AI.

Overall material impacts, risks and opportunities are listed in the table below.

IRO name	IRO type	Localization along the value chain
Climate change (E1)		
Climate change mitigation		
Contribution to climate change through Scope 1 to 3 emissions of Haufe Group	—	U — OO — D
Own workforce (S1)		
Working conditions		
Employee stability and satisfaction through secure employment relationships, in particular through mainly permanent employment contracts	+	U — OO — D
Active involvement of employee representatives at the German locations of Haufe Group	+	U — OO — D
Support for comparatively high and transparent employee remuneration via high collective bargaining coverage (collective bargaining agreements for 60% of employees) and supplementary collective agreements	+	U — OO — D
Promotion of work-life balance for employees via flexible working conditions and locations	+	U — OO — D
Negative effects on employees due to physical and mental workload	—	U — OO — D
Perception as an attractive employer through strategic and operational measures to position and strengthen the employer brand	★	U — OO — D
Equal treatment and equal opportunities for all		
Comprehensive range of development and training programs for Haufe Group employees	+	U — OO — D
Employee dissatisfaction with unequal pay due to gender-specific differences in remuneration	—	U — OO — D
Positive contribution to corporate success through well-trained and educated employees	★	U — OO — D
Positive effects through measures to promote diversity	★	U — OO — D

IRO type

— Negative impact (actual)	+ Positive impact (actual)	! Risk
— Negative impact (potential)	+ Positive impact (potential)	★ Opportunity

Localization along the value chain

U Upstream value chain	OO Own operations	D Downstream value chain
------------------------	-------------------	--------------------------

IRO name	IRO type	Localization along the value chain
Consumers and end-users (S4)		
Access to (quality) information		
Enhancing of personal and professional skills with Haufe Group products	+	U — OO — D
Provision of legally compliant information – partly at no cost oder free of charge	+	U — OO — D
Systemic embedding of customer needs in corporate governance through the bonus-relevant target metric NPS	★	U — OO — D
Increased market opportunities through the responsible development of products with AI	★	U — OO — D
Business conduct (G1)		
Corporate culture		
Possible damage to reputation and loss of sales caused by possible violations of corporate values and guidelines	!	U — OO — D
Management of relationships with suppliers, including payment practices		
Possible fines, distribution bans and reputational damage due to inadequate preparation and/or implementation of the EU Deforestation Regulation (EUDR)	!	U — OO — D
Data protection (entity-specific)		
Supporting of customers in the implementation of general data protection requirements through own high data protection standards and corresponding integration into Haufe Group products	+	U — OO — D
Possible fines, reputational damage and loss of trust due to data protection incidents	!	U — OO — D
Information security (entity-specific)		
Strengthening of information security by adhering to high security standards in the development and operation of solutions for customers	+	U — OO — D
Impairment of operational processes and exposure of sensitive information for customers due to cyber attacks	—	U — OO — D
Competitive advantage and fulfillment of customer requirements by adhering to established security standards	★	U — OO — D
Data loss, operational downtime, financial damage, regulatory sanctions and loss of reputation as possible consequences of inadequate security precautions	!	U — OO — D

IRO type



Negative impact (actual)



Positive impact (actual)



Risk



Negative impact (potential)



Positive impact (potential)



Opportunity

Localization along the value chain



Upstream value chain



Own operations



Downstream value chain

Double materiality assessment (IRO 1)

The double materiality analysis was carried out in 2025 using the 'Haufe Materiality Analysis' tool in accordance with the European Sustainability Reporting Standards (ESRS). Through a structured process, the tool facilitates the identification and evaluation of key sustainability topics that are relevant to the strategy and sustainability reporting of Haufe Group.

The tool was used to identify and quantitatively evaluate actual and potential impacts along the entire value chain as well as financial risks and opportunities arising from the impacts of the company and the resource dependency of the business model.

Involvement of stakeholders

In this context, an extensive stakeholder analysis was performed in order to appropriately take into account the perspectives of relevant groups. The basis for this was identifying the most important stakeholders along the entire value chain – upstream, internal operation and downstream. In accordance with the ESRS, a distinction was made between affected stakeholders and users of sustainability statements. In addition, a distinction was made between internal and external stakeholders.

Stakeholders were involved both directly and indirectly through the relevant departments, which represented the interests of the corresponding stakeholder groups with different qualifications and experience.

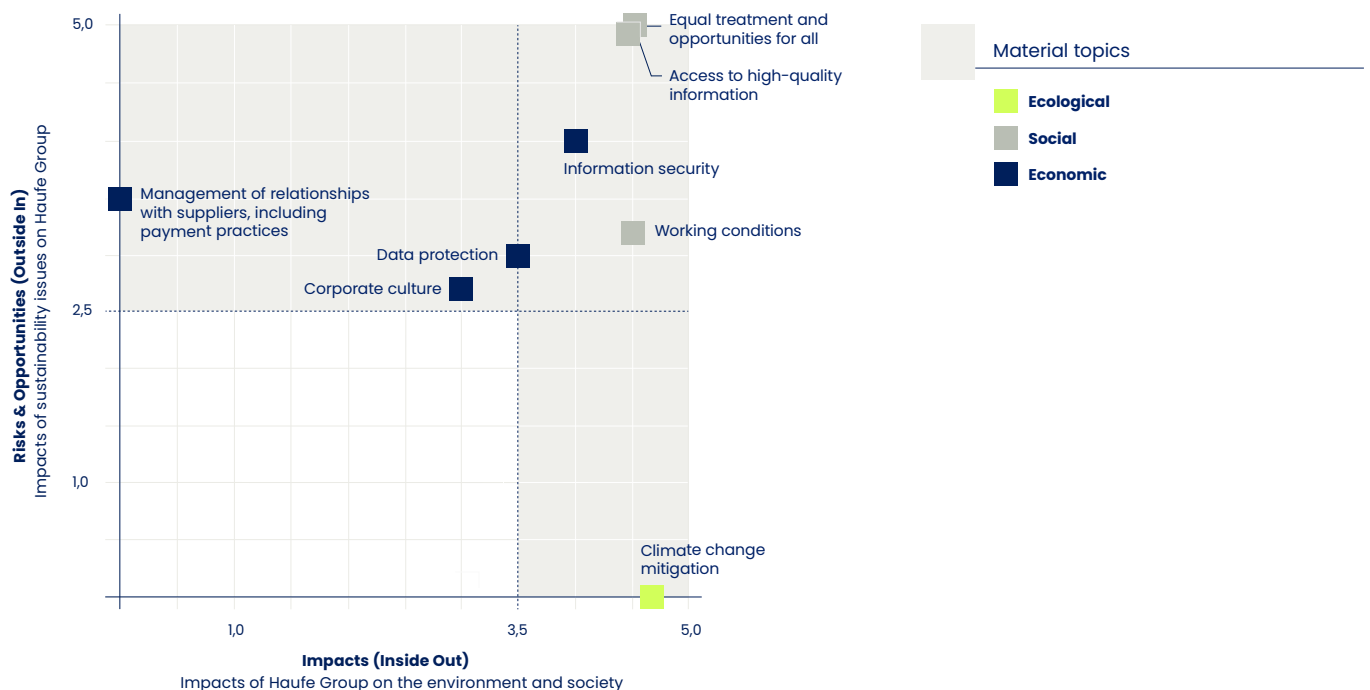
Assessment of the identified impacts, risks and opportunities

A five-point scale was applied for quantitatively assessing the identified IROs in order to assess each impact according to scale, scope and likelihood. With regard to negative effects and in compliance with the ESRS, the criterion of irremediable character was also considered. Risks and opportunities were evaluated according to their potential financial effects and likelihood. The values of the financial effect and the threshold value for financial risks and opportunities correspond to those of the ERM of Haufe Group.

Finally, Haufe Group determined which of the assessed sustainability aspects are of importance for the company by setting appropriate thresholds to determine the materiality of IROs.

Following quantitative assessment of the IROs, a severity analysis was performed regarding scale, scope and irremediable character. Each of these criteria can have serious negative effects. According to the ESRS, negative impacts not exceeding the set threshold but

Material topics of Haufe Group



gaining the highest score within an severity assessment category (e.g. extent is rated five) must be re-examined. In the case of actual negative impacts, materiality is determined by the severity, while in the case of potential negative impacts it is determined by the severity and probability of occurrence.

When assessing the materiality of negative impacts related to human rights, the severity criterion was weighted more heavily than the likelihood of occurrence. In accordance with ESRS 1 AR 11, potential negative impacts were thus assessed as actually occurring and were then reconsidered. As a result of the supplementary severity and human rights analysis, no additional IROs have become significant.

Derivation of the report content

Based on the materiality assessment, the standards [Climate change \(E1\)](#), [Own workforce \(S1\)](#), [Consumers and end-users \(S4\)](#) and [Business conduct \(G1\)](#) were identified as significant. Furthermore, Haufe Group reports on the two significant cross-cutting issues of [information security](#) and [data protection](#) as material entity-specific topics. Based on the ESRS applicable at the time of reporting and the corresponding data point list of the European Financial Reporting Advisory Group (EFRAG), the significant IROs were assigned to the disclosure requirements and the content to be reported was determined. As the reporting is voluntary, an approach was selected that focuses in particular on policies, actions and, where available, targets and metrics. Further report content is to be developed and gaps closed in fiscal year 2025/26. Due to the ongoing revision of the ESRS at the time of reporting, a specific schedule has not yet been set.

An overview with all reported information (IRO-2) can be found in the [Annex](#) of this report.

02



Environment

Climate change

Disclosure under ESRS E1

Climate change is one of the biggest global challenges of our time, endangering ecosystems and thus the basis of life. Haufe Group business activities also have a negative impact on the climate due to emissions from Scopes 1, 2 and 3 which are caused for example by corporate mobility, purchased goods and services as well as energy consumption. In order to minimize these, specific targets were drawn up as part of the climate protection strategy based on the methodology of the Science Based Targets initiative (SBTi). Haufe Group is undertaking targeted measures to reduce and avoid emissions in order to achieve the objective of climate neutrality by 2045 in accordance with the specifications of the SBTi.

In fiscal year 2024/25, 39% of emissions were attributable to corporate mobility. This is one of the biggest drivers and includes emissions from the vehicle fleet (pool vehicles and company cars), business travel and employees commuting to Haufe Group sites. Further key emission drivers were purchased goods and services, in particular paper for printed products and marketing activities, as well as travel emissions caused by external trainers of Haufe Akademie.

Policies related to climate change mitigation and adaptation (E1-2)

During the reporting period, Haufe Group developed a climate protection strategy and mobility strategy which identify central factors for reducing emissions and derive measures from these. The focus was on corporate mobility, purchased goods and services and energy management as key emission drivers.

The strategies are aimed at all employees and all locations. Their needs and interests were taken into account as part of the mobility strategy on the basis of a survey. The key findings are available on the intranet for all employees to view.

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

The significant emission drivers in Scopes 1 to 3 were analyzed and are to be systematically reduced in the future. To this end, the development and implementation of measures are continuously reviewed. In the reporting period the following measures were implemented, among others. Unless otherwise stated, these are ongoing measures.

Corporate mobility

- **Analysis:** At the Freiburg site, where more than 83% of Haufe Group employees work and the majority of pool vehicles are located, a detailed analysis of corporate mobility was carried out in the previous fiscal year. In the reporting period, a group-wide survey on employee commuting behavior and mobility needs was carried out in December 2024. This forms the basis for the mobility strategy.
- **Vehicle fleet:** In the reporting period the electrification rate of the vehicle fleet was increased from 7% to around 40%.
- **Infrastructure:** At the Freiburg campus, Haufe Group provides two bicycle repair stations, 28 charging points for e-cars and eight charging points for e-bikes. Employees also have access to a public bike-sharing station directly on campus.
- **Company bike leasing and subsidized public transport:** In addition to ongoing company bike leasing, Haufe Group offers its employees a monthly public transport allowance of 20 euros.
- **Relocating:** In the reporting year, Haufe Group moved into new offices in Barcelona. One criterion in the search for a site was the commuting time required by employees. The aim was to reduce commuting times for the majority of employees.

Purchased goods and services

- **Recycled paper:** Over 30% of magazines and journals were printed on recycled paper in the reporting year with the aim of further increasing this proportion. Apart from a few exceptions, marketing activities were implemented on recycled paper. All other print products were produced with paper from sustainable forestry (FSC/PEFC-certified). The sustainability performance of our production partners is regularly reviewed.
- **Production of magazines:** The first magazine production with 'Blauer Engel' certification was carried out in March 2025 and a further one is currently being implemented. This certification requires the use of 100% recycled paper and compliance with further environmental protection criteria by a certified printing partner.
- **Print on demand:** Book production is primarily via the print-on-demand method to avoid high stock quantities and to conserve resources.

Energy management

- **Energy management system:** The Freiburg and Munich locations have an ISO 50001-certified energy management system that supports the systematic recording and evaluation of energy-consuming processes, and that enables energy use to be monitored, targeted measures for increasing efficiency to be identified and energy efficiency to be continuously improved. By integrating these standards into the operating processes, legal obligations are fulfilled and the measures actively contribute to reducing the CO₂e footprint³.
- **Green electricity:** In the reporting period, the switch to renewable energies was driven forward. At the start of the new fiscal year 2025/26 the share of green electricity at the German locations is thus 100%, with the group-wide share exceeding 99%.
- **Building efficiency and sustainable construction:** To improve energy efficiency, the lighting and air conditioning are intelligently controlled in all buildings at the Freiburg site, with optimized shading of the office spaces. The newly constructed Building 6, completed in 2024, was also awarded the DGNB Gold certificate in the reporting period and therefore meets high standards for sustainable construction.

Targets related to climate change mitigation and adaptation (E1-4)

As part of its climate strategy, Haufe Group pursues clear, measurable targets to reduce its corporate carbon footprint (CCF). The long-term target is to achieve climate neutrality by 2045, based on the goal of climate neutrality for the Federal Republic of Germany. Haufe Group has also set near-term targets to reduce emissions by 2030. Compliant to the requirements of the SBTi, the focus is on reducing and avoiding emissions instead of offsetting them. Current scientific findings are taken into account when setting the targets. The Haufe Group climate goals were officially validated by the SBTi in October 2024 and support the 1.5 degree target of the Paris Agreement.

Specifically, Haufe Group is aiming to reduce emissions in Scope 1 and 2 by 59% by 2030⁴ and by 90% by 2045. In addition, specific targets were set for Scope 3 emissions in relation to the main emission drivers:

- **Purchased goods and services:** reduction of emissions by 46% by 2030 and by 90% by 2045
- **Business travel:** reduction of emissions by 55% per employee by 2030 and by 97% per employee by 2045
- **Employee commuting:** reduction of emissions by 55% per employee by 2030 and by 97% per employee by 2045

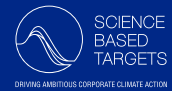
Compared to the base year 2019, total emissions were reduced by around 34% by fiscal year 2024/25, while Haufe Group recorded revenue growth of more than 38% in the same period. Emissions from Scope 1 and 2 were reduced by 58% compared to the base year, which is close to the near-term target of 59%. Significant progress has also been achieved regarding the near-term Scope 3 targets:

- Since the base year 2019, an 11% reduction in emissions from **purchased goods and services** has been achieved, progressing towards a target reduction of 46% by 2030. Compared to the previous fiscal year however, there was an 11% increase in

³ CO₂e emissions include carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O) and fluorinated greenhouse gases (F-gases): hydrogen-containing hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) and sulphur hexafluoride (SF₆).

⁴ The target includes land-related emissions and the removal of greenhouse gases by bioenergy raw materials.

Haufe Group on the way to net zero



2019

Base year

2030

Near-term target year

2045

Long-term target year



Note: The target years stated here also correspond to the fiscal years of Haufe Group.

emissions in the reporting period. This increase is due to various but cumulative influences: Purchase of new pool vehicles as part of the electrification of the vehicle fleet, slightly higher consumption of paper, further IT hardware, an increased need for external services, and an increase in catering services by employees in the company restaurants.

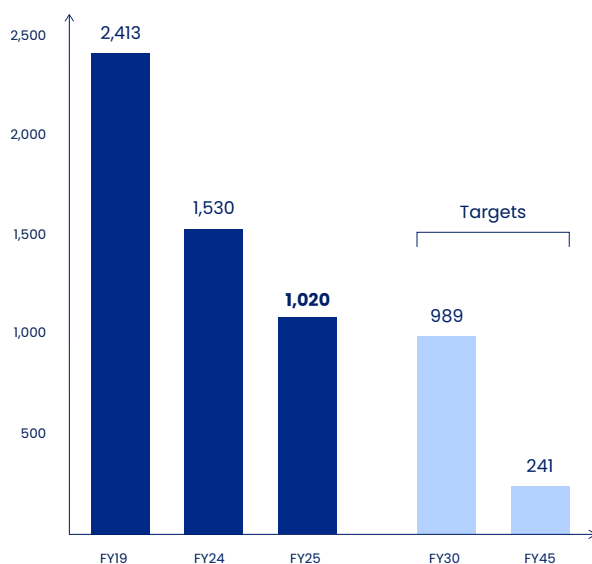
- For **business travel**, emissions per employee have decreased by 62% per employee, surpassing the short-term target of 55% by 2030.
- For **employee commuting**, emissions per employee have decreased by 58%, progressing towards the target of 55% by 2030.

The progress in achieving the targets is annually reviewed as part of the CCF accounting, and the effectiveness of current measures and any additional action required is assessed. Below, specific progress is displayed within the individual climate targets.

Progress in achievement of climate targets

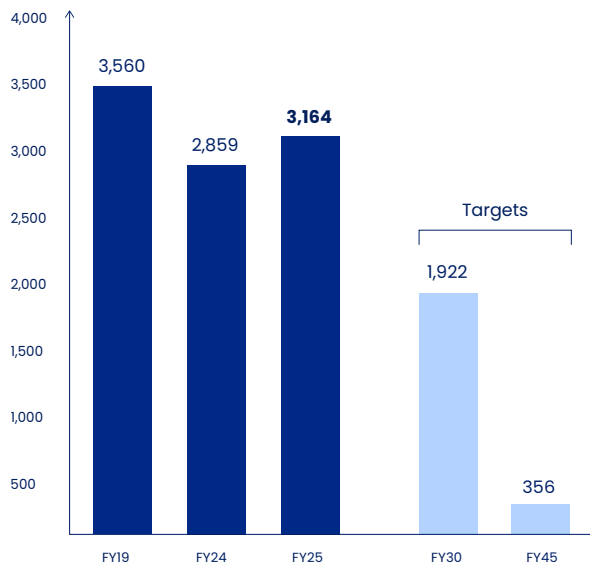
Net zero target 1 – Scope 1 & 2

Total in t CO₂e



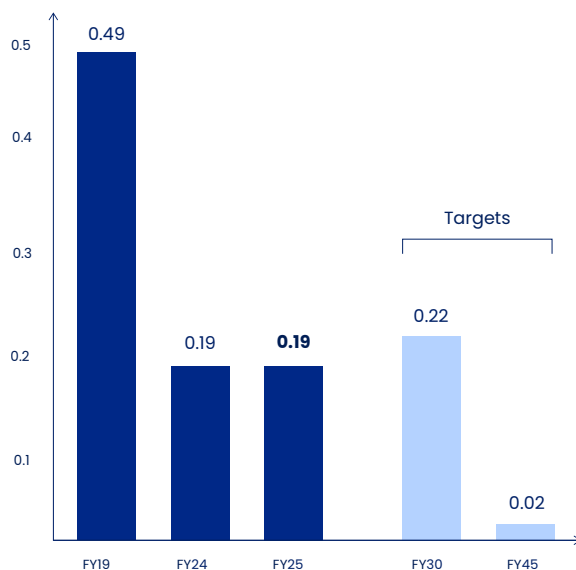
Net zero target 2 – Scope 3

Purchased goods and services in t CO₂e



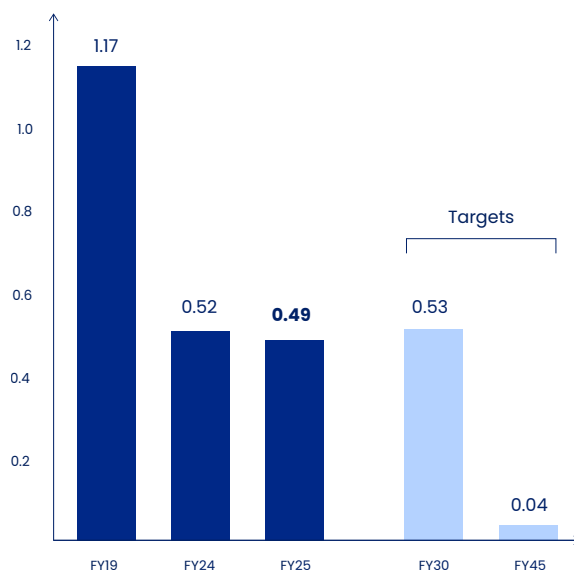
Net zero target 3 – Scope 3

Business travel per employee in t CO₂e



Net zero target 4 – Scope 3

Commuting per employee in t CO₂e



Energy consumption and mix (E1-5)

In fiscal year 2024/25, the total energy consumption of Haufe Group amounted to approximately 4,800 megawatt hours, with consideration of both electricity and heating energy.⁵ Part of the total energy consumption was covered by self-generated energy, with 254 megawatt hours provided by a pellet heating system and an additional 62 megawatt hours provided by an in-house combined heat and power plant (CHP). The energy from the pellet heating system and CHP plant is used entirely for operation of the main site in Freiburg.

In fiscal year 2024/25, 98 megawatt hours of electricity were also produced at this location via in-house photovoltaic systems. This electricity was completely fed into the local grid, whereby Haufe Group thus makes an additional contribution to sustainable energy supplies. In the reporting period, the switch to renewable energies was driven forward, so that at the start of the new fiscal year 2025/26, the share of green electricity at the German locations will be 100%, with more than 99% across the Group.

Working with and on artificial intelligence (AI) is highly relevant for Haufe Group (also see the section [Business conduct \(G1\)](#) and the section [Consumers and end users \(S4\)](#)) – with corresponding ecological effects. Until now however, this has not resulted in drastically increased electricity consumption at the hosting service providers of Haufe Group. Haufe Group therefore does not currently have a material negative impact. Due to the dynamic nature of developments surrounding AI, Haufe Group is analyzing the situation on an ongoing basis.

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

Haufe Group records and reports its main greenhouse gas emissions (GHG emissions) in accordance with the Greenhouse Gas Protocol (GHG Protocol), the international standard for measuring and managing greenhouse gases. This makes the information in the CCF transparent, consistent and comparable. In addition to the greenhouse gas CO₂, its equivalents in the form of CO₂e emissions are also recorded.

All companies as well as all national and international locations of Haufe Group are included in the CCF accounting, and as far as possible, primary data is used for the calculation. If this is not possible, the calculation is based on secondary data and emission factors from the Ecoinvent database. In addition to this, individual emission factors are used to best reflect the company-specific requirements and to precisely record the emissions. These come from the Federal Environmental Agency, the Öko-Institut, the Federal Office of Economics and Export Control and the Department for Environment, Food & Rural Affairs among others.

In total, Haufe Group emitted 6,278 tons of CO₂e in fiscal year 2024/25. This corresponds to 0.011 tons of CO₂e per thousand euros of net sales (market-related). Compared to the base year 2019, greenhouse gas intensity could thus be reduced by 52%. According to the location-based method, the greenhouse gas intensity of Haufe Group in fiscal year 2024/25 was 0.013 tons of CO₂e per thousand euros of net revenue. This corresponds to a reduction of 46% compared to the base year 2019.

⁵ Due to methodological reasons, e.g. the invoicing of energy suppliers, individual energy data refer to the calendar year.

Greenhouse gas emissions

apportioned into Scope 1, Scope 2 and significant Scope 3 emissions

Data in t CO ₂ e	Base year FY19	Comparison FY24	Current FY25	Δ FY25/ FY24
Scope 1 GHG emissions⁶				
Gross Scope 1 GHG emissions	1,606	1,420	966	-32%
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (in %)	-	-	-	-
Scope 2 GHG emissions				
Gross location-based Scope 2 GHG emissions	814	743	629	-15%
Gross market-based Scope 2 GHG emissions	807	110	54	-52%
Significant Scope 3 GHG emissions				
Total Gross Scope 3 GHG emissions	7,128	5,160	5,258	2%
Purchased goods and services	3,560	2,859	3,164	11%
Fuel- and energy-related activities	598	289	279	-3%
Transportation and distribution	33	17	25	42%
Waste generated in operations	22	36	17	-53%
Business travel	865	519	493	-5%
Employee commuting	2,050	1,440	1,280	-11%
Total GHG emissions (location-based)	9,548	7,323	6,853	-6%
Total GHG emissions (market-based)	9,541	6,690	6,278	-6%

Greenhouse gas intensities

	FY19	FY24	FY25	Δ FY25/ FY24	Δ FY25/ FY19
Total GHG emissions per net revenue (market-based in t CO ₂ e/€k)	0.023	0.012	0.011	-10%	-52%
Total GHG emissions per net revenue (location-based in t CO ₂ e/€k)	0.023	0.014	0.013	-11%	-46%

⁶ In the reporting year, biogenic emissions totaling 97 t CO₂ were generated. In accordance with the GHG Protocol, the biogenic CO₂ emissions resulting from the combustion of biomass from pellet heating at the Freiburg site (Scope 1) were reported separately because these cannot be allocated to Scope 1, 2 and 3. According to this approach, it is assumed that the CO₂ emissions from combustion of the wood pellets (biogenic emissions) precisely correspond to the amount of CO₂ removed from the atmosphere by the biomass (wood). All other CO₂ equivalents generated during combustion are included in the Haufe Group CCF.

03

Social

Own workforce

Disclosure under ESRS S1

The people in Haufe Group are decisive for the success of the company. Their individual skills are therefore promoted and an environment is created in which they can invest the best possible use of their strengths and continue to develop.

Appreciation and respect form the basis of cooperation within Haufe Group, and fairness and recognition for achievements are integral parts of our corporate culture. Haufe Group attaches much importance to taking individual life circumstances into account and promoting a balance between work and private life – for example by applying flexible working models that enable self-determined and independent working. This creates space for self-efficacy, motivation and a future-aligned work culture that is constantly evolving, and that offers employees a long-term professional home with a variety of prospects.

Characteristics of the own workforce (S1-6 and S1-7)

At the end of fiscal year 2024/25, a total of 2,484 employees⁷ were actively working for Haufe Group. Together with those who were absent on the June 30, 2025 reporting date, for example due to parental leave, pregnancy-related work ban or long-term illness, the total was 2,631. Of these, 1,245 were male and 1,386 female. There were no employees who identified as ‘non-binary’ or did not specify their gender.

In terms of the type of employment relationship, 1,164 men and 1,271 women were employed on a permanent basis. 81 male and 115 female employees were on temporary contracts, including 41 male and 57 female working students.

The total number of non-employees, including people who worked for Haufe Group either as self-employed service providers (natural persons) or working for Haufe Group as people employed by a third party, annually averaged 336 people.

Workforce of Haufe Group

	Female	Male	Non-binary/ not specified	Total
Number of employees (headcount)	1,386	1,245	0	2,631
Number of permanent employees (headcount)	1,271	1,164	0	2,435
Number of temporary employees (headcount)	115	81	0	196

⁷ Haufe Group defines employees as all persons with whom it has an employment relationship in the narrower legal sense; this includes trainees, interns, and working students.

The employees were spread across various countries: 2,483 (94%) worked in Germany, 97 (4%) in Romania and 51 (2%) in Spain.

Workforce of Haufe Group by country

Country	Number of employees (headcount)
Germany	2,483
Romania	97
Spain	51

Haufe Group Code of Conduct (S1-1)

An unprejudiced and inclusive working environment for all Haufe Group employees is a fundamental precondition for successful collaboration. Teams with an equal and diverse composition increase the ability to innovate because the different perspectives and opinions encourage creative approaches to solutions. The contents of the Haufe Group Code of Conduct are described in detail in the section [Business conduct \(G1\)](#).

There are also various topic-related Group Works Council Agreements which are described in more detail in the following sections. To date, there are no higher-level policies on the topics of collective agreements and Works Councils as well as regarding gender and equal pay. Despite this, the topics are still being pursued with the specified individual regulations and measures. Additional policies on the topics of gender equality are currently being developed.

Process of engaging the own workforce (S1-2)

The success of Haufe Group is generated in a working environment that combines the goals of the company with the requirements of the teams and the needs of the people. The needs of employees have high priority within the entrepreneurial activities of Haufe Group. Surveys are regularly carried out to incorporate their opinions. The results of these are used to identify relevant topics from the employees' perspective and to derive targeted measures. The aim is to actively incorporate employee perspectives in order to continuously develop as an employer.

The Works Council of Haufe Group SE at European level and Works Council committees at the level of the German companies serve as official representatives of the employees' interests. In doing so, all business units rely on trusting cooperation with the Works Councils as well as open dialog. This transparency and willingness to engage in dialog characterize working together within Haufe Group – whether in person, hybrid or digital.

There are currently no specific surveys that focus exclusively on individual marginalized groups. However, the perspectives of all groups are included in the above-mentioned surveys and committee formats.

Channels available to own workforce to raise concerns (S1-3)

Haufe Group has a whistleblower system, which is specifically described in the section [Business conduct \(G1\)](#).

Targets related to the own workforce (S1-5)

To date, Haufe Group has not defined any targets within the meaning of the ESRS with regard to the material topics. The plan for the future is to develop corresponding targets for various topics with regard to employees.

Working conditions

Haufe Group strives to create excellent working conditions so that employees can make the best possible contribution, and also experience the company as a convincing employer. In this regard, there is a significant opportunity for Haufe Group to be perceived as an attractive employer through strategic and operational activities, to convincingly position itself on the employer market and to strengthen its own employer brand. Various measures were implemented in the past reporting period to work towards this goal:

- **Welcome Days:** As an ongoing activity, Haufe Group regularly organizes Welcome Days for new employees to familiarize them with the company and its culture. In addition to the presentation of all areas, introductory formats are also offered that focus in depth with the company's values and provide sufficient space for dialog and networking. The format is part of a wide-ranging onboarding journey that accompanies new employees, from the signing of their contract to the end of their trial period. Other components include an onboarding app, tours of the campus and a buddy program.
- **Applicant management system:** The selection and implementation of a new applicant management system is intended to make the candidate journey for applicants even more modern, user-friendly and barrier-free. The system was initially launched at all German locations from summer 2025; international locations are to follow at a later date. An accompanying Group Works Council Agreement will come into force in fiscal year 2025/26.

Work-life balance

Haufe Group has a material positive impact on employees by promoting work-life balance via flexible working conditions and locations, thereby creating a working environment that brings together corporate goals, team requirements and individual needs.

In this regard, Haufe Group has four Group Works Council Agreements that regulate the topics of mobile working, home office, shared desk and time recording. In addition to aspects of work-life balance, these also cover topics such as health protection and safety. They apply to all employees in Germany. Due to different legal frameworks, different legal regulations apply at the international locations, so that the Group Works Council Agreements do not apply there. Irrespective of this, the employees' right to a work-life balance applies throughout Haufe Group. The Group Works Council Agreements have the following objectives:

- **Mobile working:** Flexible working models are being established to enable temporary work outside the fixed workplace. As a consequence, individual life situations are better taken into account and productive collaboration is promoted.
- **Home office:** Working from home can be integrated into day-to-day work on a regular or permanent basis, based on formal agreements and in compliance with operational requirements and team coherence.
- **Shared desk:** Flexible workplace concepts make it possible to use office space efficiently, promote collaborative working and support modern methods of work.
- **Time recording:** Working hours are recorded transparently, in accordance with the law and trustfully in order to ensure planning reliability, fairness and operational control.

Based on the existing Group Works Council Agreements, which regulate the fundamental principles of balancing the career life and personal life of employees, the following measure, among others, was implemented in the reporting period: Employees of Haufe Group can work from other European countries for up to eight weeks in one year, combining work and vacation in a so-called workation. Over 300 applications were submitted and approved by Haufe Group employees during the reporting period.

In fall 2025, re-certification by the 'Great Place to Work®' research and consulting institute is aimed for. To this end, a two-stage survey is conducted, consisting of an anonymous employee survey and a detailed culture audit. The re-certification makes it possible to record recurring and new topics, recognize developments over time and derive concrete measures for an appreciative and supportive working environment.

Collective bargaining coverage and Works Councils (S1-8)

The two positive impacts identified as being material in this area include the active involvement of employee representatives at Haufe Group's German locations, and the promotion of comparatively high and transparent remuneration for employees, which is supported by broad collective bargaining and supplementary collective agreements.

Of the 2,631 employees of Haufe Group, 2,379⁸ (90%) were covered by collective labor agreements in the reporting period and 1,630⁹ (62%) by a collective bargaining agreement. The Haufe Group international locations in Romania and Spain are subject to their own national labor law regulations, which include different collective bargaining systems, forms of contract and collective bargaining instruments.

Social dialog at European level takes place via the Haufe Group SE Works Council, meaning that all Haufe Group employees (100%) are covered by employee representation.

Gender equality and equal pay (S1-16)

Fair pay is seen as a decisive factor for employee satisfaction in Haufe Group. Unequal pay on the basis of gender has a potentially negative impact on employees and may lead to dissatisfaction with pay.

Haufe Group is committed to promoting pay equity between women and men in comparable positions. To ensure a solid databasis, an external service provider has been commissioned since fiscal year 2022/23 with scientifically analyzing the gender pay gap at Haufe Group in cooperation with the Works Council.¹⁰ Based on this, for example, awareness-raising in relevant decision-making circles was increased and training modules for managers and people with recruitment responsibilities were expanded in order to specifically prevent possible biases.

The analysis revealed an unadjusted gender pay gap of 15.7% for reporting year 2024/25. This measures the percentage difference in the average total annual salary of women compared to men without consideration of structural factors of influence such as function, qualification and scope of employment. The adjusted gender pay gap¹¹ of Haufe Group was 1.9%. A monitoring system is to be established on this basis in order to track the development of the gender pay gap over time and to be able to take appropriate measures if significant deviations occur. Furthermore, additional human resources were made available for the topic of compensation and benefits.

⁸ Including employees of the companies Haufe Akademie Inhouse Training und Consulting GmbH, Haufe Akademie GmbH & Co. KG, Haufe-Lexware GmbH & Co. KG, Haufe-Lexware Services GmbH & Co. KG and Schäffer-Poeschel Verlag GmbH.

⁹ Concerning the companies Haufe-Lexware GmbH & Co. KG, Haufe-Lexware Services GmbH & Co. KG and Schäffer-Poeschel Verlag GmbH.

¹⁰ Not all components in accordance with ESRS are currently included in the calculation of the gender pay gap. The calculation is to be adjusted for the coming reporting year.

¹¹ Companies with a workforce of more than 150 employees are considered. These are the companies Haufe-Lexware GmbH & Co. KG, Haufe-Lexware Services GmbH & Co. KG and Haufe Akademie GmbH & Co. KG.

Diversity (S1-9)

The positive effects of promoting diversity present a financial opportunity for Haufe Group. By working in diverse teams, the innovative strength of Haufe Group can be enhanced. A diverse positioning of Haufe Group is also able to strengthen the employer brand. To this end, the provisions of the General Equal Treatment Act are complied with. A new Group Works Council Agreement on inclusion also concluded in July 2024; this aims to actively promote the equal participation of people with disabilities, especially severely disabled employees and employees with equivalent status, in working life.

Key contents of this agreement include:

- the **promotion of an inclusive work culture** that strengthens fair structures and belonging;
- the **reduction of reservations** when hiring people with disabilities;
- the **securing of disability-friendly development, qualification and training**.

This applies to all employees of Haufe Group in Germany. Different legal regulations apply at the international locations, meaning that the Group Works Council Agreement on inclusion does not apply at these sites. Irrespective of this, Haufe Group is committed to an inclusive working environment throughout the Group.

The Managing Directors, the Group Works Council and the Group Representative Body for Severely Disabled Employees are jointly responsible for implementing the Group Works Council Agreement on inclusion. The concept references the provisions of the General Equal Treatment Act and is monitored by the committee work of the Representative Body for Severely Disabled Employees and the Inclusion Officer of Haufe Group, who was newly appointed in the reporting year. The interests of the stakeholder groups are taken into account via the committee work of the SBC and the topics are made accessible to employees through these committees and the Inclusion Officer.

In the reporting year, signing of the Diversity Charter took place. Haufe Group now works continuously to make its own structures and processes even more inclusive and to actively promote equal opportunities within the company. In particular, the following measures contributed to this in the reporting year:

- The **Group Works Council Agreement on inclusion** was implemented and actively communicated in several works meetings.
- In May 2025 and to mark European Diversity Month, a **communication series on various dimensions of diversity** was implemented to raise awareness, to show attitude and to make diverse perspectives more visible within the company.

Gender distribution at top management level and distribution of employees by age group

The diversity dimension also includes the gender distribution at top management level and the age structure of employees. The key figures obtained provide information on the current composition of the workforce with regard to these topics, and enable Haufe Group to develop specific measures to promote diversity and equal opportunities.

The top management level at Haufe Group comprises the Managing Directors consisting of the Chief Executive Officer (CEO) and the Chief Financial Officer (CFO). Gender distribution at the top management level and the distribution of employees according to age groups are shown below.

Gender distribution by number and percentage at top management level

Top management level (CEO and CFO)	Quantity	Percentage
Female	1	50%
Male	1	50%

Distribution of workforce by age group

Age distribution	Total	Percentage
Under 30 years	539	21%
30 to 50 years	1,535	58%
Over 50 years	557	21%
Total	2,631	100%

Training and skills development (S1-13)

Haufe Group promotes the individual strengths of its employees and works with them to develop so-called learning journeys that are tailored to their respective role requirements and individual needs. This pursues the financial opportunity that can be derived from the contribution of well-trained employees to the success of the company. Conversely, this also has a positive impact on the employees of Haufe Group.

The Group Works Council Agreement on qualification defines the framework conditions for professional training within the entire Haufe Group with the objective of systematically developing the professional and multidisciplinary skills of employees and adapting them to changing requirements. The implementation of qualification planning is reviewed on a quarterly basis as part of strategic personnel development conferences.

Haufe Group offers all employees a wide-ranging training program that includes discounted Haufe Akademie seminars, free e-learning units and an internal learning platform with e-books, in-house training and short learning units on various topics. Customized advice, coaching and foreign language courses are also available.

Within the reporting period, a new content-related focus was set: For the first time, in-house training units within the 'Future Work Skills' learning journey were offered in order to prepare employees specifically for future skills requirements. Participants can select relevant content for their role and use different learning formats. The format is to be expanded throughout the organization in the coming reporting year and developed further in compliance with requirements.

In an annual survey conducted by the Human Resources department, the number of participants and the total number of participations in the training formats offered are currently being measured as company-specific key figures, with the aim of assessing how the training program is being received (see the table below). The figures are based on the underlying participation bookings. Only formal training formats that are either organizationally or financially supported by Haufe Group are considered. The calculation is based on an annual average of 2,595 employees and employees able to participate in several training programs per fiscal year.

Health and safety (S1-14)

Health protection and maintaining employee performance have high priority for Haufe Group. The physical strain caused by primarily sedentary screen-based work and the mental strain caused by temporary work peaks, which may lead to increased stress, represent a potential negative impact on Haufe Group employees.

As a consequence, various measures are carried out throughout the year to promote employee health, such as company medical consultations, resilience training, vaccination campaigns and eye checks. The workplace health promotion of Haufe Group also includes health checks, fitness programs, sports events and, in recent years, an increased range of programs for mental support and the reduction of stress. Special ergonomics programs and regular safety inspections ensure safety in the workplace. Furthermore, prevention

Training rates within Haufe Group

	Participants (individuals)	Participations	Rate of participants ¹²	Rate of participations ¹³
In-house training	348	584	13%	23%
Open program of Haufe Akademie	402	579	16%	22%
External training (without third-party providers)	45	52	2%	2%

¹² The rate of participants is calculated by dividing the number of single participating persons by the average number of employees and multiplying by 100.

¹³ The rate of participations is calculated by dividing the number of participations by the average number of employees and multiplying by 100.

programs are available for various needs with the aim of keeping sickness-related absences to a minimum.

An overarching concept for promoting health in the sense of the ESRS is currently not in place. There is however a Group Works Council Agreement for occupational integration management in place which aims to maintain and promote the ability to work and to ensure the sustainable participation in working life.

Haufe Group works with an external service provider in occupational health management to ensure that all legal requirements are complied with. The requirements of the relevant trade associations for occupational health and safety and fire protection are also complied with, and industry-specific measures are implemented. In total, 15 reportable accidents at work were registered at Haufe Group. This corresponds to an accident rate of 3.75¹⁴. There were no fatalities in the reporting year as a result of work-related injuries.

Incidents, complaints and severe human rights impacts (S1-17)

No serious or work-related incidents in connection with human rights violations were reported or identified for the entire Haufe Group in the reporting period. There were consequently no fines, sanctions or compensation payments.

¹⁴ The rate is calculated by dividing the number of accidents at work by the total number of hours to be worked (target hours) multiplied by 1,000,000 to represent the frequency per million hours worked.

Consumers and end-users

Disclosure under ESRS S4

With a wide range of content, software and training courses of its brands Haufe, Haufe Akademie, Lexware, Haufe X360, Schäffer-Poeschel, Semigator and smartsteuer, Haufe Group reaches one million customers in the DACH region, ranging from solo freelancers to DAX 40 companies.

With its courses, Haufe Group helps people to work successfully. The basis for this is the continuous monitoring of relevant markets as well as current developments in case law and legislation. This results, for example, in high quality information that picks up on relevant topics at an early stage and makes it available according to target groups in the form of a wide range content, software and training courses. Some of this information is deliberately provided free of charge – as a contribution to broad social access to sound knowledge and lifelong learning.

By providing legally compliant information and promoting personal and professional skills, Haufe Group achieves a positive impact on its customers and society as a whole. Haufe Group regularly collects the Net Promoter Score (NPS)¹⁵, which also serves as a bonus-relevant key figure, in order to consistently align its programs with the needs of its target groups and to measurably integrate customer satisfaction into its corporate management. This systemic anchoring results in financial opportunity for Haufe Group. A further financial opportunity arises from the responsible development of products with artificial intelligence (AI) and the resultant market opportunities.

Policies related to consumers and end-users (S4-1 and S4-3)

The material positive effects of Haufe Group in its dealings with consumers and end-users are directly related to its business purpose. These will be further strengthened by the targeted use of AI: AI makes a significant contribution to reshaping customer proximity, increasing safety and creating sustainable added value – and it simultaneously promotes the company's competitiveness.

To enable Haufe Group employees to use AI effectively, Haufe Group adopted a Group Works Council Agreement on the use of AI systems during the reporting period which sets out fundamental principles (see the section [Business conduct \(G1\)](#)). At the same time, a comprehensive internal training program is being developed to support employees with and without previous experience in using AI in their daily work. The aim is to design work processes to be more efficient, promote innovative strength and continuously enhance the quality of products and services.

To ensure the responsible use of future-oriented technologies, Haufe Group closely links technological innovation with integrity and transparency: As well as introducing clear guidelines and qualification measures for the use of AI systems, a whistleblower system ensures that any concerns, including those from consumers and end-users, can be openly expressed and investigated. Further information on the whistleblower system can also be found in the section [Business conduct \(G1\)](#).

¹⁵ The willingness to recommend is measured with the question: 'How probable is it that you would recommend the [brand/product/service] to colleagues, friends and acquaintances?' The rating is based on a scale of 0 to 10. The customers are divided into three groups: promoters (9-10), passives (7-8) and detractors (0-6). The NPS is calculated by subtracting the percentage of detractors from the percentage of promoters, while the percentage of passives is not taken into account. The NPS value can be between -100 and +100, whereby a higher value indicates a greater willingness to recommend. Calculation of the NPS is not validated by an external body outside the responsible quality assurance department.

Taking action to promote access to high quality information (S4-4)

With regard to the increasing demand for AI solutions, the various business units of Haufe Group are each pursuing own strategies and developing programs tailored to their respective markets and target groups.

In the reporting period, the following actions were specifically implemented to expand the portfolio:

- **Courses to expand personal skills:** With the 'skill it' and 'Future Jobs Classes' initiatives, the brand Haufe Akademie has expanded its range of programs to meet the demand for technology- and future-oriented qualifications.
- **Support for compliant business processes:** By implementing legal requirements, for example the e-invoicing obligation in automated software solutions in the reporting year, the brand Lexware effectively supports the self-employed and managers in small companies in their legally compliant accounting.
- **Promotion of efficiency in companies:** With AI assistance programs, so-called CoPilots, the brand Haufe supports its users in the efficient research and practical application of legally compliant information. The CoPilots Tax and HR were published in June 2024. The CoPilots Sustainability, Real Estate, Occupational Health and Safety, Finance and Public Sector were also developed in the reporting year.
- **Provision of up-to-date information:** Haufe Group continuously provides up-to-date information on the use of AI and concerning relevant regulatory developments through various channels, e.g. the various topic portals of the brand Haufe. Some of this content is accessible for free in order to broadly support the transfer of knowledge.

The effectiveness of the above-mentioned measures is assessed on the basis of the turnover performance of Haufe Group, which is directly linked to product sales. Furthermore, the increasing demand for training courses in the field of AI product development acts as an indicator of the effectiveness of the actions and the progress made in achieving qualitative targets.

Processes for engaging consumers and end-users through the NPS (S4-2)

As part of various measures, Haufe Group collects feedback from customers and end-users throughout the fiscal year and incorporates the results into the further development of products. At Haufe Akademie for example, booking behavior is analyzed and feedback from participants is collected following completion of the training units. This serves to systematically evaluate their experiences and to continuously improve the quality of the courses and develop them in line with requirements.

The systemic integration of the NPS as a bonus-relevant key indicator is an important component of management. In addition to turnover, it is a key success figure for Haufe Group and serves as an indicator of customer loyalty to the company and its products and services. The survey activity also makes it possible to recognize changes in consumer needs and preferences with regard to the Haufe Group product portfolio at an early stage and to respond to them.

The recording of the NPS covers all target groups and the complete product portfolio of Haufe Group. Responsibility for the implementation lies with the respective business units.

Targets related to consumers and end-users (S4-5)

A quantitative target for the above-mentioned positive effects or the AI-related fiscal opportunity has not yet been defined.

The NPS is managed annually using clearly defined targets that are geared towards high customer satisfaction and long-term customer loyalty. A specific NPS target value is set for each fiscal year, which is determined for the entire Haufe Group across all departments.

04



Governance

Business conduct

Disclosure under ESRS G1

Values are part of the corporate identity. They guide the actions and activities within Haufe Group and shape the way of working together. As a family business with over 90 years of history, Haufe Group promotes integrity and personal responsibility in order to establish trustworthy relationships with stakeholders.

Business conduct policies and corporate culture (G1-1)

It is of much importance to Haufe Group to create framework conditions and take measures that ensure behavior that is in harmony with the corporate values and policies. This is because any violations of corporate values and policies may have potential financial consequences for the group due to loss of trust, reputational damage and associated loss of sales. This risk is addressed and minimized via appropriate concepts and training measures.

Code of Conduct for Haufe Group employees

Based on clear values and principles of cooperation, the corporate culture offers employees a transparent framework for action. Haufe Group is committed to the equal treatment of all genders, enacts inclusion and barrier-free working and opposes all forms of discrimination. This understanding of cooperation is set out in the Code of Conduct, which applies to all employees as well as temporary workers, and is available on both the intranet and the website. Reference is also made within the Code to the provisions of the General Equal Treatment Act. Compliance with the Code of Conduct is monitored through cooperation between managers, the Human Resources department and the Managing Directors.

Group Works Council Agreement on the use of AI systems

Artificial intelligence (AI) accelerates innovation, increases efficiency and offers Haufe Group the opportunity to redefine customer proximity, security and sustainable added value. With intelligent solutions, the group creates trust and secures competitive advantages. In this sense, it pursues an opportunity-oriented approach and sees the use of AI systems within the context of product development as a financial opportunity, as described in the section Consumers and end-users (S4). Simultaneously, the use of AI also requires consideration of ethical issues and possible risks, which are described in the Group Works Council Agreement concerning the use of AI systems. It regulates the use of AI systems, which adopt an increasingly important role for Haufe Group employees and are already an integral part of daily work. It was drawn up in fiscal year 2024/25 and came into force on July 1, 2025. The Group Works Council Agreement applies to all Haufe Group SE companies headquartered in Germany and refers to all IT systems that contain AI. It defines the risk assessment of AI systems, principles for the use of AI and organizational principles, taking into account the General Data Protection Regulation and the EU AI Act. Among other issues, it was determined that decisions must always be made by employees and not by AI. Furthermore, AI systems used to promote equal opportunities and inclusion should also consider the needs of people with disabilities.

To enable Haufe Group employees to work with AI systems, relevant content is taught via basic and role-specific training courses. The Group Works Council Agreement is made available to them via the intranet and is annually reviewed. Developments and trends are discussed and assessed by a cross-departmental AI working group.

Whistleblower system

Integrity and compliance with the law are of the highest priority. It is crucial that potential misconduct is identified, clarified and prevented at an early stage. Employees of Haufe Group as well as third parties can provide indications or reports anonymously via the whistleblower system. This system has been in place since 2018 and was adapted in 2023 to better align with the requirements of the Act for the Better Protection of Whistleblowers. The Group Works Council Agreement for the Haufe Group whistleblower system came into force on December 1, 2024.

The complaints procedure of Haufe Group serves to identify and clarify human rights risks and environmental risks and violations at an early stage. These risks and violations may arise from business activities in our own business area or from the actions of a direct or indirect supplier. In addition, Haufe Group encourages employees and external business partners to contact us if there is any suspicion that individuals do not behave in accordance with rules in the course of their activity or cooperation with Haufe Group. External contact can be made directly via the Haufe Group website or via a separate e-mail inbox. The whistleblower system is also accessible internally, and reports can be provided anonymously both internally and externally. Supervisors can also be contacted directly.

Monitoring of the whistleblower system

The Governance, Risk & Compliance (GRC) department is responsible for managing the whistleblower system for both Haufe Group and its subsidiaries. Among other things, it monitors the receipt and processing of reports. The persons entrusted with management of the whistleblower system guarantee impartiality, are independent, are not bound by instructions and are obliged to maintain confidentiality. The current status of the indications, including the number of indications received, the category of the indication and the assigned entity, is reported to the Managing Directors as part of the annual reporting process. Policies and agreements are reviewed regularly (usually once a year) and the content is assessed and revised if necessary.

Other channels and access to policies

In addition to the whistleblower system for human rights, environmental or ethical violations, Haufe Group has a complaints office for general equal treatment in the Human Resources department. This is the central point of contact for potential cases of discrimination, bullying or sexual harassment within the meaning of the General Equal Treatment Act. Both channels ensure confidential and structured processing of concerns within the workforce.

These policies are made available as part of internal communication, via the intranet and through the GRC department. Haufe Group also promotes sound judgment through regular training courses and communicates the Code of Conduct to all employees via training software.

Management of relationships with business partners and suppliers (G1-2)

Stable business relationships are crucial for the sustainable growth of Haufe Group. The company therefore strives for long-term cooperation based on Haufe Group's Code of Conduct for Business Partners. In addition, annual meetings and data protection audits are conducted with the most important suppliers.

At the same time, innovations in the regulatory environment, such as the EU Deforestation Regulation (EUDR), are also placing new demands on supplier management. Potentially inadequate preparation for the EUDR and its implementation may result in possible fines, sales bans and reputational damage for Haufe Group. Measures are therefore continuously implemented on the basis of the Code of Conduct in order to prepare the company for changing regulatory framework conditions.

Code of Conduct for Business Partners of Haufe Group

Dealings with business partners are governed by the Code of Conduct for Business Partners, which is based on the principles of the International Labor Organization (ILO) and aligned with the UN Global Compact. The Code of Conduct is an integral part of the contractual and ordering processes, and is fundamentally communicated to all business partners as a part of the contractual agreements.

Haufe Group reserves the right to review compliance with the above-mentioned regulations. This takes place after prior and appropriate notification either in the form of on-site audits or by reviewing relevant documents of the business partners. If violations of the rules and principles of this Code of Conduct are identified, this may have an impact on the main contractual relationship between Haufe Group and the business partners. When selecting suppliers, additional attention is paid to whether they have introduced their own guidelines relating to responsible production and sustainable procurement, and whether they are capable of making binding commitments, for example in the form of certificates.

As part of its existing supplier management system, Haufe Group is constantly dealing with the latest regulatory developments. In the reporting period, Haufe Group dealt in particular with the EUDR requirements that affect cooperation with suppliers.

Actions to implement the EUDR

In preparation for the EUDR, Haufe Group is in contact with all relevant suppliers in order to clarify the necessary technical interfaces and data flows for the EUDR metadata. One focus in the exchange with suppliers is the selection of sustainable materials, e.g. with regard to recycled paper. Furthermore, the terms and conditions of purchase will be expanded in this context to integrate the requirements of the EUDR.

As part of internal preparations, Haufe Group analyzed the roles of the individual legal units and the product range and collected relevant system and master data. Based on the assessment of different implementation scenarios, the decision was taken to introduce a specialized Software as a Service (SaaS) solution to meet the future requirements of the EUDR.

Information security

Entity-specific topic

In an increasingly digitalized society, the issue of information security plays a central role. For Haufe Group, sustainability in this context means creating a robust, secure and trustworthy digital infrastructure. Information security in this sense is a cross-sectoral issue that affects employees, customers and business partners, and is therefore reported as one of two entity-specific topics.

Haufe Group contributes to information security, awareness and knowledge building at various levels through secure products and services, theme-related training courses and specialist literature, as well as being a member of and involving itself in various specialist working groups. With high security standards in the development and operation of solutions for customers, Haufe Group is able to have a positive impact on users along the value chain. At the same time, sensitive customer information can be endangered by cyber-attacks, which can have a potential negative impact on the business activities of these customers. Protecting the availability, confidentiality and integrity of the processed data is thus always a top priority – in particular because this concerns sensitive data (e.g. personal data or information on training activities of private individuals and companies).

Possible consequences of inadequate security precautions due to operational failures, regulatory sanctions and reputational damage represent a financial risk for Haufe Group. In contrast, compliance with security standards and additional security-related requirements offer Haufe Group financial opportunities through competitive advantages and the fulfillment of customer requirements through more resilient systems.

Group-wide information security management

For the operational implementation and control of information security, Haufe Group uses a management system for information security (Information Security Management System – ISMS) which is based on the ISO 27001 standard. The security policies also take into account legal, industry and technology-specific requirements. The Chief Information Security Officer (CISO) is technically responsible for the ISMS and the company management of the operating companies are responsible for implementation.

In order to address the identified risks and opportunities, Haufe Group has implemented various policies that regulate information security aspects at group and business unit levels and form the framework for corresponding measures. The most important principles of information security are set out in the internal policies below:

- The **information security policy of Haufe Group** formulates the group-wide objectives in the area of information security and specifies roles and responsibilities. This central policy applies to the entire Haufe Group. Responsibility for its implementation and compliance lies with the management of the individual companies. The policy is monitored through regular consultations with the respective management. The interests of the most important stakeholder groups were taken into account by involving the Managing Directors and Information Security Officers (ISOs). The policy is made available to relevant persons via the local ISOs and the intranet.

- The **information security policies of Haufe-Lexware Services (HLS)** govern specific aspects of information security at HLS level. This includes for example the security of IT operations, software development and hosting. The ISO of HLS bears overall responsibility. Responsibility for implementing the policies lies with the management of HLS.
- The **information security policies of Haufe Akademie** govern important aspects such as risk management, the handling of information and data security within Haufe Akademie. The ISO of Haufe Akademie bears overall responsibility while the management is responsible for the implementation of these policies.

These policies apply to the reporting year and are to be revised and supplemented with additional policies as part of the 'Information Security Program 2030'. The program aims to formalize and further develop the relevant concepts in consultation with those affected, and is aligned towards sustainability-related impacts, risks and opportunities as well as legal and business requirements.

Actions to strengthen information security

To meet the constantly changing threats of cyber security, the responsible departments of Haufe Group continuously work on expanding and professionalizing information security processes. The actions implemented in the reporting period are aimed at ensuring information security and preventing security incidents.

Key actions implemented in fiscal year 2024/25 were:

- **Expanded monitoring in the Cyber Security Operations Center:** intensified monitoring to promptly detect and respond to security incidents 24 hours a day, seven days a week

- **Attack Surface Monitoring:** continuous identification and monitoring of the internet footprint in order to promptly detect and rectify vulnerabilities
- **Expansion of the bug bounty program:** testing of cyber infrastructure by ethical hackers to identify security gaps and protect sensitive data
- **Integration of artificial intelligence (AI) checks into the central risk assessment process:** testing of over 60 AI systems for legal and technical requirements and documentation in the AI register
- **Security awareness training:** training and simulations to raise awareness of information security, especially in software development, cloud security and AI

Individual tactical and operational quality targets are set in the various areas of Haufe Group. These include measures to improve the maturity level of the ISMS, to eliminate risks and to meet compliance requirements as well as the definition of key figures, reviews and audits.

It is also planned to expand the information security organizations, establish independent ISMSs in the business units and carry out regular gap analyses in accordance with ISO 27001. In fiscal year 2025/26, analyses and self-assessments will be performed in order to meet the requirements of the EU Cyber Resilience Act and implement the appropriate measures from 2027/28.

Security training for employees

All employees are required to take part in annual security training to raise their awareness for information security. A completion rate of 95% has been defined as the target for the end of the fiscal year. The completion rate was 100%¹⁶ of employees to June 30, 2025, and the survey was conducted via the training software used. The compliance department is responsible for the implementation, evaluation and follow-up of participation.

¹⁶ There was a change in the training system during the fiscal year. This means the figures are not entirely comparable. The training figures are reviewed at least once annually by compliance.

Data protection

Entity-specific topic

The responsible handling of personal data forms the basis for the trust of employees, customers, end-users and business partners in Haufe Group and its products. In addition, Haufe Group has specific requirements for its data protection organization as a result of legal obligations. Due to its relevance for various business units and stakeholder groups, data protection is seen as an entity-specific topic and is reported on here.

Financial risks for Haufe Group which may arise from possible fines, reputational damage and loss of trust as a result of data protection incidents are minimized via compliance to legal obligations. This is based on legal obligations such as the General Data Protection Regulation and the Federal Data Protection Act. By implementing general data protection requirements and integrating high data protection standards into its products, Haufe Group supports general security and promotes a positive impact on its customers.

The data protection strategy is consistently modified to new legal requirements and technological developments. Haufe Group relies on Privacy by Design¹⁷ and regular risk assessments to identify vulnerabilities at an early stage. In developing its data protection strategy, extensive interviews were conducted with the most important stakeholders, including data protection experts and supervisory authorities. The results of these interviews significantly contributed to the design of the strategy, particularly with regard to data protection measures and transparency in communication with customers.

Policies for securing data protection

The data protection policy sets out the basic rules, processes and structures for the group-wide data protection organization and a high level of data protection. It deals with the basic principles of data processing such as lawfulness, purpose limitation, data minimization, accuracy, storage limitation as well as integrity and confidentiality. The aim of the policy is, on the one hand, to comply with the data protection requirements of the General Data Protection Regulation and the Federal Data Protection Act, and on the other it aims to maintain the trust of customers, suppliers and employees in Haufe Group's data protection. The implementation of the policy is monitored by a data protection management system.

Data protection incidents are events in which the confidentiality, integrity and availability of personal data are violated and a risk may arise for those affected. The policy for dealing with data protection incidents aims to standardize the process in the event of such incidents in order to minimize the damage to those affected, including Haufe Group and customers, as well as to comply with legal reporting obligations and avoid financial consequences such as fines and loss of reputation. It contains clear instructions for action and supports employees with specific measures and reporting processes.

¹⁷ 'Privacy by design' means that data protection is taken into account at an early stage, i.e. during the drafting and design of a technology.

Both policies apply to all persons who work in Haufe Group (this includes managers and employees in all bodies and companies of Haufe Group) or who work for it. They also extend to all areas within Haufe Group in which personal data is processed – especially if data of employees, customers, service providers or other third parties associated with Haufe Group is involved. The policies are available to all employees on the intranet and are actively communicated via an internal learning platform in the case of relevant use cases, for example training courses, onboarding and awareness campaigns. In addition, external stakeholders such as customers and suppliers are provided on request with key information regarding the data protection principles and measures. The Data Protection Officer of Haufe Group is responsible for the content of the policies, and implementation is the responsibility of the management of the individual companies. The policies are also regularly reviewed by the Data Protection Office (DPO) and updated if necessary.

Data protection management system and further actions

Haufe Group has a structured DPMS that bundles processes, responsibilities and actions. All relevant policies and procedural instructions are centrally documented and continuously reviewed within this system. The DPMS guarantees a data protection compliance audit in accordance with IDW PS 980 (auditing standard of the Institute of Public Auditors in Germany) in conjunction with PH 9.860.1 (audit note on data protection measures in data processing). These auditing standards deal specifically with the topics of IT audits and data protection.

In the event that personal data is compromised, processes are in place to ensure that obligations to notify affected parties and report the incident are implemented in a timely manner. Among other things, these serve to notify affected customers, take technical measures to prevent future incidents and perform an internal review to determine the causes and adjust the processes. All relevant incidents are described in the annual activity report of the Data Protection Officer and also documented internally by the DPO department.

To express data protection-specific concerns and complaints, customers can contact the hotline or

an e-mail address for data protection concerns. In addition, the Haufe Group website provides a contact address for inquiries relating to data protection. These channels are regularly reviewed and optimized in terms of user-friendliness.

In the reporting year, the following actions, among others, were implemented to prevent data protection incidents and to raise awareness among employees and customers:

- **Expansion and further professionalization of the DPMS:** The full implementation of the DPMS is intended to be completed by the end of fiscal year 2025/26 in order to strengthen GDPR and data protection compliance and to minimize and standardize data protection risks. This is being implemented throughout the group with the involvement of all employees.
- **Training:** All employees must complete training to raise awareness of data protection risks, both when they join the company and on an ongoing basis in the form of e-learning units and face-to-face events. The content is evaluated annually and adapted to current developments. Full implementation of this training is planned by the end of fiscal year 2025/26, and will be supported by training platforms, materials and employees from the Human Resources and Data Protection departments.
- **Risk assessments:** Regular risk evaluations, audits and audit reports are prepared and submitted to the management of the individual companies. In addition, regular external audits are performed by independent bodies at the customer's request.
- **Legal reviews:** In the reporting year, additional legal reviews were carried out via extensive checklists for data processing using artificial intelligence (AI).

The data protection actions specified covered all locations and subsidiaries of Haufe Group. The entire upstream and downstream value chain was included, particularly with regard to data processing by service providers and suppliers.

Targets related to data protection

The applicable data protection laws form the basis for avoiding reportable data protection incidents, in particular the loss of or unauthorized access to personal data. The data protection policy sets out the organizational framework conditions for this, while the policy for dealing with data protection incidents defines processes for rapid response and damage limitation.

The number of reported data protection incidents is continuously monitored via the DPMS to evaluate the effectiveness of the measures.

In fiscal year 2025/26, the participation rate of 99% of employees successfully participating in data protection training is to be maintained (in 2024/25: 99%). The participation rate is recorded via an internal Learning Management System (LMS) and regularly updated in order to verify the effectiveness of the training measures.

The company uses regular progress reports and internal and external audits to monitor the achievement of the targets. This permits current performance to be compared with the defined targets, the causes of any deviations to be identified and actions to be modified if necessary.

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Annex

Overview of disclosures

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