

COMBINED SUSTAINABILITY STATEMENT

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GENERAL INFORMATION

BASIS FOR PREPARATION

GENERAL BASIS FOR PREPARATION OF SUSTAINABILITY STATEMENTS



See NfR Index in the Notes, page 179

This combined sustainability statement comprises our non-financial Group statement in accordance with Sections 315b and 315c in conjunction with Sections 289c to 289e of the German Commercial Code ("HGB") and the non-financial statement of the parent company in accordance with Sections 289b to 289e HGB. In this way, Bechtle AG complies with its statutory obligation to disclose non-financial information pursuant to the German CSR Directive Implementation Act. We took into account the reportable aspects in accordance with Section 315c in conjunction with Section 289c (2) of the HGB with regard to environmental matters, social matters, employee matters, the protection of human rights and the combating of corruption and bribery. (See NfR Index in the Notes.) The comments are generally applicable to both the Group and the parent company.



See further information on the value chain, page 114

The quantitative and qualitative disclosures apply to the aforementioned reporting period and refer to the Bechtle Group (hereinafter referred to as "Bechtle"). This corresponds to the scope of consolidation of the annual financial statements in accordance with Article 48i of Directive 2013/34/EU. If information relates to individual companies or Bechtle AG, this is noted. In addition, the upstream and downstream value chain was taken into account when determining materiality and collecting data points as well as when reporting in the sustainability statement – in addition to the company's own business area. Further information on the value chain can be found on page 114.

The group sustainability statement is prepared in accordance with Section 289d HGB using a framework; from the 2024 reporting period, we will be guided by the European Sustainability Reporting Standards (ESRS) in accordance with the Delegated Regulation of the European Commission of 31 July 2023 supplementing Directive 2013/34/EU of the European Parliament and of the Council on sustainability reporting. The positioning in the management report in accordance with ESRS 1.110 was not applied. Moreover, when determining the characteristics of the company's employees (S1-6) and when determining the distribution of the employees by age groups (S1-9), we included members of the Executive Board, Executive Vice Presidents and managing directors although members of the Executive Board, Executive Vice Presidents and managing directors were not regarded as employees when determining the key remuneration metrics (S1-16).

This combined sustainability statement is part of the Bechtle Annual Report 2024 and covers the reporting period from 1 January to 31 December 2024 (also referred to as the reporting period in the following sustainability statement). In unchanged form, the sustainability statement also serves as a progress report for the UN Global Compact.

We have not made use of the option to omit certain information relating to intellectual property, know-how or innovation results from our reporting.

To improve readability, in the following sustainability statement, we use the term "employees" in the same way as the term "workers" is used in the ESRS framework.

DISCLOSURES IN RELATION TO SPECIFIC CIRCUMSTANCES

Estimates and earnings uncertainty, changes in the method of calculation and corrections of figures from previous years are explained when the metrics are stated. We also identify the sources we have used for estimates and assumptions and for sources of uncertainty, and explain the assumptions, approximations and assessments on which we have based the measurement. In addition, for metrics that include data on the upstream and/or downstream value chain, we disclose where estimates have been made using sector-average data or





other approximations (see table below). If reported metrics from the previous year have been adjusted, for example, due to the change from GRI to ESR standards, or errors have been identified, this is also noted, and the differences are reported.

Overview of metrics

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GOVERNANCE

THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES

As a stock corporation under German law, Bechtle AG operates according to the classic dualistic principle. The four-member Executive Board is the statutory body that decides on the management of the company and represents it externally. The Executive Board is responsible for corporate policy and the long-term strategic direction. At Bechtle AG, it is composed of one woman (25 per cent) and three men (75 per cent) – i.e. a ratio of 1:3. All four members of the Executive Board have expertise commensurate with their departmental responsibilities, their areas of responsibility and their overall responsibility for the company.

The second body is the Supervisory Board. It consists of 16 persons at Bechtle in accordance with the statutory provisions. 50 per cent of its members are elected by the shareholders at the Annual General Meeting and the other half by the German employees of the Bechtle Group. They also elect the two unionised external employee representatives. In total, it consists of six women (38 per cent) and ten men (62 per cent), which corresponds to a ratio of 3:5. The Supervisory Board acts as a supervisory body, appoints the Executive Board and monitors its work, including business administration, corporate governance and sustainability.

The Supervisory Board has extensive expertise in various areas of corporate governance. The appointment process for members of the shareholders ensures that they have the necessary knowledge and experience.

In 2023, the Supervisory Board was expanded from twelve to 16 members. With regard to the international orientation of the company, it was decided that the Supervisory Board should include at least two members who particularly fulfil the criterion of internationality. In addition, at least four shareholder representatives should be independent; all shareholder representatives currently fulfil this criterion. The members of the Supervisory Board have extensive experience in various areas that are important for Bechtle. The Chairman of the Supervisory Board, Klaus Winkler, has many years of management experience and a deep understanding of the IT sector. Other members contribute expertise in the areas of IT services, e-commerce, finance and international business development.

According to their own statements, the majority of Supervisory Board members have expertise in sustainability issues of importance to the company. If additional specialist or legal advice is required in connection with sustainability aspects and material impacts, risks and opportunities (IROs), this is requested by the executive bodies. Internally, experts from the specialist departments of Sustainability Management, Human Resources, Personnel Development, Logistics and Service, Legal and Compliance, Group Controlling, Facility Management, Mobility and Bechtle IT are available for this purpose. External experts are also consulted as required.





The responsibilities of the Executive Board are clearly defined in the Executive Board's schedule of responsibilities and in the Rules of Process, and are decided by the full Executive Board. The Sustainability Management department was allocated by the full Executive Board to Antje Leminsky, who joined the company in February 2024 as a member of the Executive Board. As the monitoring of material impacts, risks and opportunities in relation to sustainability is relevant across all departments, the entire Executive Board (Dr. Thomas Olemotz, Antje Leminsky, Michael Guschlbauer and Konstantin Ebert) also bears joint responsibility, as is the case with general opportunity and risk management. As far as the Supervisory Board is concerned, responsibility lies with the Audit Committee, which is made up of Supervisory Board members Klaus Winkler, Uli Drautz, Daniela Eberle, Kurt Dobitsch and Sandra Stegmann. In this respect, the full Executive Board and the Audit Committee are also responsible for supervising the process for dealing with material impacts, risks and opportunities. In addition, the Executive Board regularly informs the Supervisory Board. In 2024, the Supervisory Board and the Audit Committee were informed about sustainability issues by the Executive Board member at two meetings in each case.

To date, the Supervisory Board has fulfilled its duty to review the non-financial statement in accordance with the Directive Implementation Act (CSR-RUG), as part of which it comprehensively reviewed the progress of the targets and measures set out in the sustainability strategy. As the double materiality analysis was carried out for the first time for this report, the Supervisory Board will also examine the management of the IROs for the first time as part of the audit of the sustainability statement for the 2024 fiscal year. Operationally, central sustainability management monitors which targets are set in connection with material IROs and regularly informs the responsible member of the Executive Board. She informs the full Executive Board and the Supervisory Board about particularly relevant aspects.

INFORMATION PROVIDED TO AND SUSTAINABILITY MATTERS ADDRESSED BY THE UNDERTAKING'S ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES

The results of the materiality analysis were explained by the project team to the Chairman of the Executive Board, the Executive Board member responsible for sustainability and the Deputy Chairman of the Supervisory Board. This included all IROs identified as material. At two meetings in March and October 2024, the Audit Committee of the Supervisory Board dealt with sustainability aspects, including the declaration of compliance with the German Corporate Governance Code and the resulting implications and sustainability aspects, and received information on key IROs and the realignment of sustainability management. Furthermore, the Supervisory Board will revise the incentive system in the 2024 fiscal year based on the findings from the identified material IROs.

How material IROs will be explicitly involved in the monitoring of corporate strategy and decisions on important transactions beyond the information on relevant sustainability aspects in future remains to be examined. In consultation with the Chairman of the Executive Board, the results of the materiality analysis have already been incorporated into the risk survey of the general risk management process. There are no known compromises in connection with the material IROs.

INTEGRATION OF SUSTAINABILITY-RELATED PERFORMANCE IN INCENTIVE SCHEMES

The following principles in particular were taken into account when structuring the compensation system for the Executive Board: strategy, sustainability, pay for performance, appropriateness and compliance.

To incentivise the long-term implementation of the corporate strategy, the members of the Executive Board receive long-term oriented variable compensation in addition to a short-term compensation component. Since the 2024 fiscal year, this long-term compensation has consisted of shares in the company. After a one-year vesting period in the company and a holding period of four





years, the shares have a performance period of five years. 75 per cent of the share compensation is linked to a financial key indicator (the company's earnings before taxes – "EBT") and 25 per cent to sustainability targets (environmental criteria – 10 per cent, social criteria – 10 per cent and governance criteria – 5 per cent). The ESG criteria used for this are determined by the Supervisory Board at the beginning of each vesting period. The ESG criteria for the 2024 vesting period were defined as follows:

- **Environment:** The achievement of defined targets for CO₂ emissions intensity in relation to business volume;
- **Social:** Successful introduction of a diversity strategy at Bechtle;
- **Governance:** Further development of the management organisation at Bechtle.

STATEMENT ON DUE DILIGENCE

In this sustainability statement, we provide information about our due diligence processes. The following table shows where the relevant information can be found in the sustainability statement.

Due diligence overview

Core elements of due diligence	Paragraphs in the sustainability statement	Page
a) Integration of due diligence into governance, strategy and business model	Governance	109 ff
b) Involvement of affected stakeholders in all key due diligence steps	Strategy / interests and positions of stakeholders	115–117
	Management of impacts, risks and opportunities	132–136
c) Identification and assessment of negative impacts	Management of impacts, risks and opportunities	132–136
d) Measures to counter these negative impacts	Climate change	149
	Pollution	153
e) Tracking the effectiveness of these efforts and communication	Resource use and circular economy	154
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RISK MANAGEMENT AND INTERNAL CONTROLS OVER SUSTAINABILITY REPORTING

Bechtle's sustainability risk management considers both financial risks for its own business activities and sustainability-related impacts. The system was adapted to comply with new regulatory requirements in 2024 and takes double materiality into account. The main features of sustainability risk management are its integration into group risk management, the methodical recording of risks and continuous adjustment and review. Responsibility for this lies with sustainability management. The system is regularly revised together with the central risk management department and adapted to changing framework conditions. Bechtle defines sustainability risks as risks for the company associated with social and environmental factors (outside-in perspective). We also consider the negative ecological and social impacts of our own business activities on the environment (inside-out perspective). The company defines positive impacts as the potentially positive ecological and social effects of its own business activities on the outside.

The following procedures and systems are used:

1. Identification of risks: sustainability risks are recorded using various analysis methods and evaluated in a risk matrix.
2. Regular surveys: in addition to an annual main survey, there are surveys during the year to take current developments into account.
3. Risk management and monitoring: risks are reduced through preventive measures (e.g. energy efficiency programmes, employee training).
4. Sustainability risk management is integrated into central risk management.
5. Reporting: sustainability risks are communicated transparently in the annual report and to internal committees and the Supervisory Board.
6. Internal controls that we consider necessary for reporting and that are required for the preparation of the combined sustainability statement in accordance with the relevant regulations, for example, we use control processes such as the "dual control principle" when recording metrics for sustainability reporting in the central departments, separation of functions between departments and clear assignment of tasks.





The system aims to recognise risks at an early stage, manage them and communicate them transparently in order to ensure that long-term sustainability targets and corporate targets are met.

For the two perspectives shown, the sustainability risks are measured differently. While the measurement of the sustainability risks of the outside-in perspective is aligned with the measurement according to conventional risk management, the measurement of the negative impacts of the inside-out perspective is only partly aligned with the conventional approach. The inside-out perspective basically evaluates according to the two dimensions of probability of occurrence and severity of impact ("extent of damage"). The definition of the classes of probability of occurrence takes place in the same way as in the conventional risk management system. However, a separate evaluation logic is used to assess the severity of the impact ("extent of damage"). This severity comprises measurements of the extent, scope and irreversibility of a potential occurrence of a risk. In summary, all identified sustainability risks are presented in a risk matrix.



See also the Opportunity and risk report in the Management report, page 71 ff

The main risks identified relate to: new legal requirements, reputational risks, environmental and climate risks, IT and cyber security risks as well as financial risks due to ESG factors. These are described in more detail on page 111. The results of the risk assessment are incorporated directly into the long-term corporate strategy, particularly with regard to topics such as climate risks and ESG factors. We have taken specific mitigating measures, such as energy efficiency programmes and training for employees, to minimise risks. Central sustainability management works together with all relevant departments in this regard (including Legal & Compliance, Purchasing, HR and Finance). Furthermore, the results are not considered in isolation, but are integrated into the overarching risk management of Bechtle AG ("umbrella approach"). This enables a holistic view of financial and non-financial risks. (See also the opportunity and risk report in the management report.)

Central risk management informs the editorial team of the annual report once a year about all aspects relevant to financial and non-financial reporting. Central risk management sends the risk report on the main survey to the entire Executive Board once a year after the second quarter of a fiscal year, and the reports on the update surveys three times a year on a quarterly basis. The detailed risk report on the main survey is passed on to the Audit Committee with supplementary documents and submitted to the Supervisory Board for their attention. As part of the main annual survey, a risk meeting lasting several hours is always held after the risks have been assessed. At this meeting, all assessments of sustainability risks rated at least "A" are discussed by the entire Executive Board.

STRATEGY

STRATEGY, BUSINESS MODEL AND VALUE CHAIN

Bechtle offers its customers IT hardware, software, solutions and services in 14 European countries, with Germany being the main market. The most important products include computer workstations, IT infrastructure, cloud and managed services. On 31 December 2024, the Bechtle Group had 15,801 employees, of which 11,012 worked in Germany, 1,139 in France, 1,129 in Switzerland and 2,521 at other European locations. Fewer than 20 employees work outside Europe.

The Bechtle Sustainability Strategy 2030, published in 2021, supplements the Vision 2030. The sustainability strategy combines economic, ecological and social aspects and formulates overarching strategic targets. At the heart of the sustainability strategy are four strategic fields of action, each of which has been put into concrete terms by three focus topics. In addition, we have developed a sustainability programme that defines milestones and determines suitable operating measures. This is reviewed and updated annually. We report on the progress of the programme in our annual sustainability statement. As a trading company in the IT sector, we face the challenge of ensuring a sustainable





supply chain for customers and, with regard to legislators, promoting the energy efficiency of the products we sell and meeting the increasing requirements for recycling and the circular economy without having a direct link to the production facilities. The biggest hurdles are issues in the deeper supply chain, such as the traceability of raw materials or compliance with social and environmental standards at hardware production sites. In these cases, we are dependent on the cooperation of our suppliers.

Action Fields of the Sustainability Strategy



ETHICAL BUSINESS PRACTICES are a matter of course.

We fulfil our duty to ensure human rights are respected along our value chain.

Focal topics

1. Supply chain sustainability
2. Compliance and anti-corruption
3. Social commitment



The PEOPLE we work with drive our success.

We embody fairness and value our business partners and employees. Our team is motivated, highly qualified and diverse.

Focal topics

1. Employer attractiveness
2. Diversity and equal opportunity
3. Health and safety



We embrace a sustainable approach to the ENVIRONMENT in everything we do.

We operate in harmony with our environment to conserve our climate and resources into the future.

Focal topics

1. Climate and energy
2. Sustainable logistics
3. Circular economy



We shape the DIGITAL FUTURE responsibly.

We drive forward future-proof digitalisation and contribute to our customers' success through sustainable innovation.

Focal topics

1. Sustainable in-house digitalisation
2. Sustainable technologies, solutions and services
3. Data security and protection

The products we sell are thematically organised in the areas of ethical business (sustainability in the supply chain), environment (sustainable logistics, circular economy) and digital future (sustainable technologies, solutions and services).

The overarching goal for 2030 in the sustainability focus area in the supply chain is:

"We are committed to ensuring compliance with human rights and environmental standards along our value chain. We require transparent processes in procurement and are further expanding sustainable supplier management."

The focus topic of sustainable logistics is:

"We consider our logistics processes in terms of ecological efficiency criteria, both in terms of transport and packaging. At our logistics centre, we are reducing the number of shipping boxes used per parcel by 20 per cent while maintaining the same shipment structure."

We have set the following overarching goal in the circular economy focus area:

"We don't think linearly, but in cycles, and handle the resources used in IT hardware responsibly."

In the focus area of sustainable technologies, solutions and services, the overarching goal for 2030 is:

"We play an active and responsible role in the digital transformation of our customers. We are expanding our portfolio of sustainable technologies, solutions and services in close collaboration with our manufacturing partners in order to provide our customers with the best possible support in realising their corporate digital responsibility and achieving climate targets."

A detailed overview of the current measures with which we intend to realise these targets can be found on page 180.



See overview, page 180

Our most important products include IT hardware, which we primarily offer to our customers in the corporate and public sectors, with Germany being our main sales market. Products and services relating to the renovation of data centres are particularly important in terms of sustainability, as they often result in high energy savings. Proposals for the use of waste heat can also be implemented in the operation of data centres.





Business model

The IDG Tech Media GmbH ranking categorised Bechtle as Germany’s largest IT system house in 2024. The IT company has its headquarters in Neckarsulm, Germany. As a classic system integrator, Bechtle does not manufacture its own products. In Bechtle’s business model, the key input is the human factor. Our sales staff ensure that our customers demand Bechtle’s products and services. Our service staff take care of delivering the services.

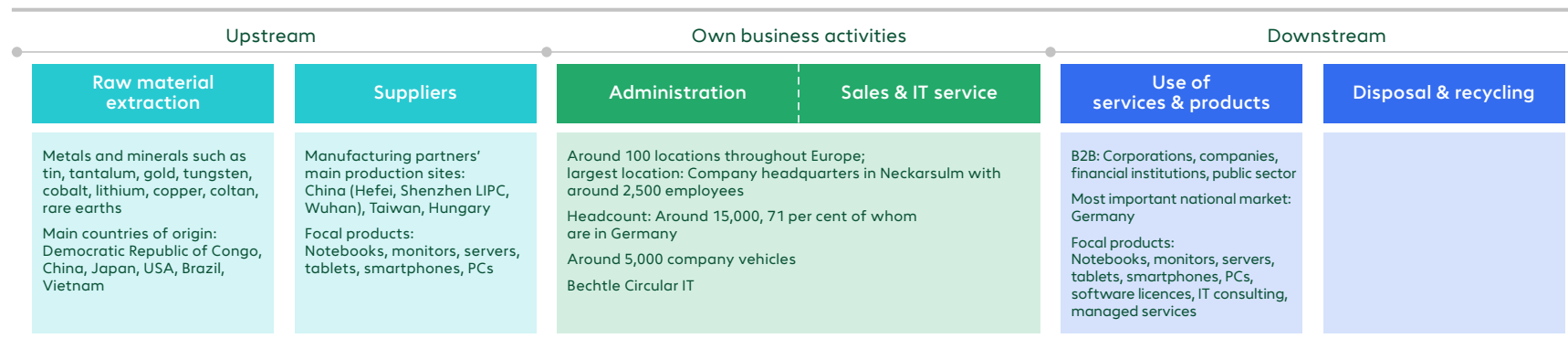
We support more than 70,000 customers from trade and industry, the public sector and the financial market on their digital transformation journey and offer a comprehensive, cross-vendor portfolio of IT infrastructure and IT operation solutions. The aim and therefore the output of our business model is to provide our customers with modern and trouble-free IT infrastructure. In total, we work with around 260 manufacturers and distributors, including the major internationally recognised IT brands. We source the IT products that we offer our customers from them.

Bechtle’s business activity comprised two segments in the 2024 fiscal year: The IT System House & Managed Services segment in the DACH region covers a service spectrum ranging from the sale of hardware and software solutions, IT strategy consulting, IT infrastructure consulting, application solutions, project planning and implementation, system integration, maintenance and training to the provision of cloud and managed services, IT security services, and artificial intelligence. We also offer all “as-a-service” models or the complete operation of customer IT.

We have bundled our trading business in IT E-Commerce, the second business segment, in 14 European countries. In this segment, we offer our customers IT hardware and standard software as well as accompanying services via telephone and the Internet. In total, our product portfolio in this segment comprises around 36,000 products.

The following chart provides an overview of our upstream and downstream value chain and our position within it:

Value chain of Bechtle





INTERESTS AND VIEWS OF STAKEHOLDERS

While conducting the double materiality analysis for this report, we identified the following categories of stakeholders: capital market and financial market players, customers, business partners, employees and workers in the value chain as well as the general public and society. We have comprehensively analysed the impact of our business activities on stakeholders as part of the materiality analysis. These impacts, along with our material risks and opportunities, did not affect our business model, value chain, or decision-making. However, the insights gained were incorporated into the new diversity strategy adopted in 2024. The findings will also be incorporated into the revision of the sustainability strategy planned for 2025 as well as into the development of our new HR strategy, into the sustainable procurement policy, into the circular IT policy and into the information security policy.

1. Investors and financial market players

- Shareholders

Dialogue form: the Annual General Meeting is mandatory under stock corporation law and is the largest event at which we enter into dialogue with Bechtle shareholders. The entire Executive Board and the entire Supervisory Board are represented there. We also offer two formats for private investors at the company's headquarters each year: the Shareholders' Day and "Bechtle meets" in cooperation with influencers.

- Analysts, investors & banks

Dialogue form: currently, 19 banks report on Bechtle in studies and up-to-date short-form analyses. The analysts at the banks provide ratings for the company and its shares. They are usually "buy", "hold" or "sell". The analysts thus serve as multipliers with regard to the capital market. Bechtle is in contact with all firms, which is usually supplemented through personal discussions, visits by analysts to the company's headquarters and various conferences and roadshows. At a total of 19 roadshows and investor conferences in 2024, Bechtle informed institutional investors in individual and group discussions about the business situation, the corporate strategy and the future prospects of the company. Conversations and discussions with analysts and investors also routinely result in suggestions to critically examine or rethink the company's strategy. The Chairman of the Executive Board is either involved in the discussions or is informed about them.

2. Customers

- Corporate customers

Dialogue form: in addition to personal support from our account managers, we liaise with our customers at customer trade fairs and events. To learn more about the challenges faced by our customers and to be able to react in good time to dissatisfaction with Bechtle as a service provider and to current needs, we conduct a customer satisfaction survey every two years. The results are reported by the project management to all managing directors, Executive Vice Presidents and the entire Executive Board. Both the direct dialogue in individual meetings and the survey provide important information about the sustainability of our business model and the future viability of our strategy. The Executive Board is informed of the results of the survey.





3. Business partners, in particular manufacturers and distributors

Dialogue form: We maintain close relationships with all major international distributors and manufacturers in the IT industry from whom we source products. Our portfolio includes around 200 partners. We cooperate with the most important manufacturers for us in terms of revenue in the form of Vendor Integrated Product Managers (VIPM). The VIPMs work at Bechtle and represent both our interests and the interests of the manufacturer.

As a trader, our suppliers are an essential component of our business model and our strategy. Dialogue with them is very important for us, as we have to react quickly to regulatory requirements, market changes or new technologies in both directions: in terms of both supply and demand. Our products depend directly on the strength of the portfolio and the willingness of our manufacturers to co-operate: this concerns, for example, the degree of innovation, costs, quality standards, services, delivery times or insights into the supply chain. Thanks to our large network of partners and many years of good cooperation, our business model has proven to be flexible enough to react to potential supply bottlenecks or other problems with manufacturers. We are also networked externally with the ITC sector via the industry association Bitkom and advance important policy-related and technological topics via working groups, for example. The results of the dialogue with one of our most important suppliers were among the factors incorporated into the DE&I strategy adopted in 2024. If the Executive Board does not participate in the dialogue itself, it is informed of important findings.

4. Employees and workers in the value chain

• Employees

Dialogue form: the most important tool for incorporating the interests of our own workforce is the employee satisfaction survey, which was introduced group-wide in September 2020 and is conducted every two years. This tool provides an insight into satisfaction, the working atmosphere and existing problems. The questions are designed in such a way that we also obtain a picture of the mood in individual departments or individual companies. The last survey was conducted in September 2024. Employees, managers and the entire Executive Board are informed of the results. The results are being incorporated into the HR strategy currently being developed, among other uses.

• Workers in the value chain

Dialogue form: our position within the value chain makes it difficult for us to communicate directly with the workers in the value chain, as we generally have no information about production sites, raw material extraction or contact details. To take the views of these people into account in sustainability risk analyses or supply chain monitoring, for example, we have evaluated research by NGOs as part of our materiality analysis. These include reports from Electronics Watch, with whom we also work directly on a customer project, Human Rights Watch, Weed and the Business & Human Rights Resource Centre. The results are to be incorporated into the sustainable procurement strategy currently being developed and into the planned revision of the sustainability strategy. The Executive Board is kept informed of relevant findings.





5. Society & the general public (Media & potential applicants, local communities & NGOs, politicians & researchers)

Dialogue form: we inform the media, potential applicants and interested members of the public via our press work and communication channels. In return, we receive feedback via social media in the form of comments, direct messages and emails via the press mailbox. We analyse them and include them in our further considerations. We inform the relevant specialist departments, companies or managing directors about the feedback and, in the case of critical issues, the Executive Board. We also engage in dialogue with the local public from the media, politics, civil society, education and research at events, meetings, workshops and trade fairs. The Bechtle IT system house in Hamburg-Kiel is working on a customer project with the NGO Electronics Watch and is sharing its findings on workers along the value chain and affected communities with the central sustainability management team. With regard to affected communities, the knowledge gained in this way is to be incorporated into the sustainable procurement strategy currently being developed and into the planned revision of the sustainability strategy.



See page 132 ff

How we identified and involved the stakeholders, and how the organisation, the purpose and the results were taken into account, is described below as part of the presentation of the materiality analysis starting on page 132.

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

In the following, we would like to provide an understanding of our material impacts, risks and opportunities (IROs) resulting from our materiality analysis. To this end, we list the identified IROs in tabular form, organised by topic standard and topic, and describe the actual or potential classification, the time horizon and the position within the value chain.

Climate change

As part of our materiality analysis, we identified two risks for the topic of climate change in the sub-topic of adaptation to climate change, two negative impacts in the sub-topic of climate change mitigation, and four negative and one positive impact for the sub-topic of energy. The following table provides an overview of the material risks and impacts identified in relation to climate change:





Material negative and positive effects and risks in the area of climate change

Material IRO	Classification	Time horizon	Value chain stage	Description
E1 – Adaptation to climate change				
Risk of unachieved reduction targets	potential	medium-term	own operations	Risk of reputational damage as well as high costs due to CO ₂ pricing or offsetting efforts if emission reduction targets are not achieved.
Risk of rising product costs	potential	short-term	upstream	Risk of rising procurement costs: Companies are increasingly setting targets for themselves for reducing GHG emissions. As these targets more frequently tend to include Scope 3 reductions, upstream suppliers may be faced with growing demands on their own carbon footprint, which can lead to a need for investment and rising operating costs. This would have an indirect effect on the purchase prices of hardware goods for Bechtle.
E1 – Climate protection				
Negative impact on climate change due to the development of mines that lead to GHG emissions	actual	n/a	upstream	The extraction of gold, cobalt and copper produces high levels of greenhouse gas emissions. For example, certain substances can burn by themselves under certain oxidative and sulphuric conditions, leading to the release of methane and other greenhouse gases that contribute negatively to air pollution. These raw materials are mainly used for the production of the hardware sold by Bechtle.
Negative impact on climate change due to the movement of goods from abroad (suppliers), leading to CO ₂ emissions. (Scope 3)	actual	n/a	upstream	Transport (mainly from China and Taiwan to the rest of the world) leads to very high greenhouse gas emissions among suppliers. With increasing globalisation, low production costs in distant countries, growing consumption and cheap fuel costs, ever more, ever larger ships are travelling very long distances – and consuming more and more heavy fuel oil in the process. Shipping-related emissions can therefore be huge. Nevertheless, the carbon footprint of transport services depends on a variety of factors in individual cases and cannot therefore be generalised. Important influencing factors include the transport route and the mode of transport (ship and/or air freight) and its load capacity. Given Bechtle's procurement countries (China and Taiwan), it can be assumed that the long transport distances will result in higher greenhouse gas emissions.
E1 – Energy				
Negative impact on climate change due to the high energy consumption for the extraction of the raw materials used in Bechtle products, which leads to energy-related GHG emissions (Scope 3)	actual	n/a	upstream	A lot of energy is consumed in the extraction of raw materials for Bechtle products, which has a negative impact on the environment. This is because it results in energy-related greenhouse gas emissions, which contribute to global warming.
Negative impact on climate change due to the energy consumption of the data centres operated by Bechtle, which leads to energy-related GHG emissions	actual	n/a	own operations	Data centres have very high energy requirements and are considered the number-one power consumers in IT. While servers accounted for around 39 per cent of electricity consumption in 2016, this figure increased to 42 per cent or 6.6 billion kilowatt hours (kWh) in 2020. In second and third place are cooling and storage; relatively little power is consumed for the network processes themselves. Energy generated from fossil fuels is associated with significantly high greenhouse gas emissions. Some of the data centres use green electricity and have a PUE value of >1.3, while the NTT data centres that Bechtle uses are less energy-efficient.
Negative impact on climate change due to the high energy consumption within the production processes of the Bechtle hardware sold, which leads to energy-related GHG emissions (Scope 3)	actual	n/a	upstream	The main production of Bechtle products is in China, where electricity generation is based primarily on fossil fuels (lignite and hard coal). Scientific studies have shown that manufacturing accounts for 64 per cent to 83 per cent of the total greenhouse gas emissions of a workplace computer. Accordingly, the energy consumption in the production of the hardware that Bechtle resells results in high greenhouse gas emissions.
Negative impact on climate change due to energy consumption for the disposal and, if applicable, recycling of products sold by Bechtle, which leads to energy-related GHG emissions (Scope 3)	actual	n/a	downstream	Disposal and recycling for the electronics industry generates high energy consumption. The recovery of old appliances includes preparation for reuse, recycling and other (in particular energy) recovery. The environment is polluted when energy is consumed. This is because energy-related greenhouse gas emissions are produced, which contribute to global warming.
Positive impact on the use of clean energy, counteracting the climate-related rise in temperature through the expansion of photovoltaic systems and geothermal energy	actual	n/a	own operations	By expanding the photovoltaic systems and geothermal energy at its locations, Bechtle is actively contributing to increasing its own energy consumption from renewable sources.





There are currently no material changes to financial items and no expenses incurred for measures in connection with the existing negative effects and risks. We do not currently expect any financial effects from the material risks. We expect investments in the further expansion of renewable energies at our locations and in the operation of sustainable data centres, but we have not currently drawn up any investment plans or earmarked any sources of financing.

In our sustainability strategy, we have set for ourselves the goal of expanding our portfolio of sustainable products, technologies and IT services in collaboration with our manufacturing partners. This means that we can also consider issues such as energy efficiency, materials used, transport routes and more when advising our customers, and take the identified environmental impacts into account.

At the company level, we are further expanding the use of renewable energies at our locations, including through in-house production using photovoltaic and geothermal systems. In the area of data centres, we have set for ourselves the goal of selecting long-term partners who guarantee sustainable operation.

By integrating the identified impacts and risks into our business model, we strengthen our resilience and position ourselves as a sustainable partner for our customers, thereby creating long-term competitive advantages.

We have classified the material negative and positive impacts we have identified as actual impacts. Due to the focus on GHG emissions, they have a direct impact on global climate change and thus implicitly on the population affected by the negative effects of climate change, for example, through natural disasters. With the exception of the operation of data centres (No. 6 in the table above) and the positive impact (No. 9), the emitters of GHG emissions are in the upstream value chain. As the sale of IT hardware is an essential part of our business model, it is an important goal for us to strive for improvements together

with manufacturing partners. By designing an energy-efficient product portfolio and advising our customers accordingly, we can actively contribute to improvements in this area.

Data centres are one of the largest energy consumers in the digital sector, accounting for around 1-2 per cent of global energy consumption. We see great potential here to reduce GHG emissions and thus make a positive contribution.

RESILIENCE OF OUR STRATEGY AND BUSINESS MODEL TO CLIMATE CHANGE AND DESCRIPTION OF THE PROCESSES USED TO IDENTIFY AND ASSESS MATERIAL CLIMATE-RELATED IMPACTS, RISKS AND OPPORTUNITIES

To respond proactively to the challenges of climate change and to fulfil the increasing regulatory requirements of the European Union, Bechtle performed a climate risk analysis in 2024. This enables risks and opportunities to be recognised at an early stage and measures to be developed. Both physical and transitional risks and opportunities were analysed. As part of the development of the Climate Protection Strategy 2030, Bechtle has identified initial impacts on climate change due to the generation of emissions and developed measures to reduce them. In the 2024 materiality analysis, impacts on climate change were comprehensively identified, assessed and described, both for our own business division and for the upstream and downstream value chain.

The critical assumptions for analysing the resilience of our business model with regard to transitional and physical climate risks are based on the climate scenarios used: SSP5-8.5 for physical climate risks and the "Net Zero Emissions 2050 Scenario" (NZE) of the International Energy Agency (IEA) for transitional climate risks. The most important critical assumptions are as follows:





- **SSP5-8.5:** This scenario leads to a temperature rise of 4° Celsius and describes a social development path that relies on the continued increased use of fossil energy resources. In contrast to renewable energies, these are widely accepted. In conjunction with a global energy-intensive lifestyle, the immense increase in greenhouse gas emissions will continue until the end of the 21st century. At the same time, the global economy is growing rapidly. International cooperation ensures that the countries most affected by climate change receive support.
- **NZE:** According to IEA estimates, this scenario is the only one that will limit global warming to 1.5° Celsius by 2050. It is based on reducing global energy demand and improving energy efficiency, both of which will counteract the accelerated growth of the world's population. The focus here is on the long-term global supply of renewable energies and the avoidance of new coal and natural gas sites. The net-zero electricity supply in countries of the Global South and the strong growth in gross domestic product (GDP) there are equally crucial. However, this development path considers the well-being of the population to be more important than GDP. In addition, more and more technologies are being developed that benefit the environment and reduce CO₂ emissions.

The measurement of transitional risks and opportunities was based on the IEA's "Net Zero Emissions 2050 Scenario". To measure the transitional risks and opportunities, research was carried out that included benchmarking and the latest scientific reports on climate risks in the relevant sectors. In addition, a questionnaire was sent to experts from the areas of property management, sustainability management, IT, investor relations and other specialist areas. Material risks and opportunities were identified and discussed, thus defining vulnerability and determining the impact, probability of occurrence and necessary adjustment measures. We have included and assessed climate-related risks both in the climate risk analysis and in the risk catalogue of central risk management: Risk of physical damage from natural events from the Group's perspective, risks from natural events associated with physical damage (e.g. flooding, fire, strong winds) with direct damage to company buildings and workplaces and subsequent impairment of service provision.

The physical risks were measured using the Munich Re Location Risk Intelligence Platform for the locations of the Group's own business operations. The SSP5-8.5/RCP 8.5 scenario up to 2050 was used for this. Six indices from the IPCC World Atlas were used for the upstream and downstream value chain, with the specific regional impacts analysed using CMIP6 model projections for short-term (2021-2040), medium-term (2041-2060) and long-term (2081-2100) time horizons.

The following physical hazards were considered for the locations of the Group's own business operations: storm surges, river flooding, rising sea levels, fire stress, drought stress, heat stress, cold stress and heavy precipitation. The identified hazards can put at risk the locations of Bechtle AG, the safety of employees and the reliability of the supply chains. The following risks were analysed for procurement and sales regions: mean temperature, maximum temperature, standardised precipitation index, surface wind, rising sea levels and dry spells. The identified hazards can jeopardise the availability of resources and transport and thus affect the reliability of the supply chain upstream as well as the climatic conditions at customers' premises and thus also the product requirements and demand.

A criticality approach was selected for the location of the company's own business operations. It defines which locations are critical for the operation of the core business and must therefore be assessed using the Munich Re tool.

The following was determined for the site selection:

- Locations with +100 FTE: All Bechtle AG locations with at least 100 FTEs are included in the measurement.
- Logistics centres: In addition, all logistics centres are included due to their central importance for the core business and their pronounced dependence on location.

This selection meant that the analysis focused on 48 locations in eight countries (United Kingdom, Netherlands, Belgium, Germany, France, Austria, Switzerland and Taiwan).





For the physical climate risk analysis of the value chain, the relevant regions were defined using clearly measurable criteria. Procurement regions were identified on the basis of purchasing volume, and sales regions on the basis of sales volume, which resulted in twelve procurement regions and six sales regions as the basis for the study. In short, it looked at North, Central and South America, Europe, South, East and Southeast Asia. The procurement and /or sales regions were combined with the regions analysed by the IPCC in a cluster, enabling risk assessment at the regional level. This approach is less detailed than using the exact geo-coordinates of a supplier location, but is sufficient to analyse different supply chains, as it also takes into account the bypass roads, transport routes and possibly the origin of raw materials. In addition, sales territories are generally clustered by region and not by the specific location of a customer.

The hazard exposure was then assessed as part of the resilience analysis. Increased energy demand for climate control due to heat stress has been identified as a moderate risk for the locations. Other site-related risks, such as storm surges, river flooding, drought stress, cold stress, and heavy precipitation, are classified as low to moderate and do not require an adaptation plan. There is uncertainty regarding the moderate risk of increased energy demand due to heat stress. As the risk is not high, it is classified as a non-material physical risk, and we address this moderate risk through self-generation plans and long-term supply contracts. Three main risk factors were identified in the value chain: rising temperatures, precipitation and drought periods. The impact of these factors is classified as manageable, as critical regions only affect a few suppliers, and customer preferences remain stable and are not significantly influenced by the identified climate risks.

The following material transitional risks and opportunities with a high impact were identified:

Material transitional risks and opportunities

Climate-related risk	Category	Description
Rising procurement costs	Transitional risk (market)	Price increases due to stricter CO ₂ reduction targets / price fluctuations in products
Sustainability issues and uncertainties in the value chain (upstream and downstream)	Transitional risk (reputation)	Falling demand due to inadequate management of climate and environmental risks in the supply chain; greater effort required to comply with due diligence obligations
Health and safety risks for employees	Transitional opportunity (resource efficiency)	Implementation of measures to save energy / electricity and a resulting possible reduction in energy consumption, which in turn leads to a reduction in costs

Other transitional opportunities with a smaller impact are:

- Conversion to decentralised energy generation / expansion of renewable energies / conversion to more efficient buildings (energy source): less energy purchased through in-house power generation (e.g. solar cells).
- Use of lower-emission energy sources (energy source): switch to renewable electricity and energy resources, resulting in lower vulnerability to future fossil-fuel price increases, lower vulnerability to changes in carbon costs and higher capital availability.
- Improved availability of capital (market): The availability of more sustainable products and good climate performance can increase investment in companies and thus the availability of capital.
- Shift in consumer preference and increase in brand value (resilience): a strong response to climate-related challenges can build a positive brand.
- Shift in applicant and employee behaviour (resilience): potential employees focus on corporate responsibility.





Other transitional risks with a minor impact are:

- Lower availability of capital (market): The availability of capital is also increasingly dependent on the company's climate performance.
- Use of lower-emission energy sources (market): additional costs for the purchase of electricity from renewable energy sources lead to higher operating costs.
- Decreasing security of energy supply / prices (market and technological changes): fluctuation in energy prices, abrupt and unexpected shifts in energy costs.
- Increased pricing for greenhouse gas emissions (carbon tax; ETS) (politics and law): rising costs for energy and electricity consumption, leading to a decline in competitiveness.
- Increasing pressure from investors with regard to the environmental performance of companies and products / services (reputation): risk of losing investors; investors place higher demands on sustainability criteria for investments.

Increasing pressure from interest groups / negative stakeholder feedback (e.g. investors, customers, employees) (reputation): loss of competitive advantage due to increasing negative stakeholder feedback, reduced production capacity (e.g. delayed planning approvals, supply chain disruptions), negative impact on HR management and planning (e.g. recruitment and retention of employees), negative impact on attractiveness for investors.

Pollution

In our materiality analysis, we identified the following seven negative impacts with regard to pollution along our value chain. For actual impacts, the time horizon is labelled n/a in the following table, as this information is obsolete.

Material negative impacts in the area of pollution

Material IRO	Classification	Time horizon	Value chain stage	Description
E2 – Air pollution				
Negative impact on air quality due to toxic emissions from the extraction of raw materials	actual	n/a	upstream	Toxic emissions are released through clearing, excavation, transport and blasting in mines for the extraction of rare earths and metals, which are contained in the Bechtle products sold. The air pollution caused by these emissions has a negative impact on people, ecosystems and the climate. As a result, respiratory problems and severe lung diseases occur even in people who live several kilometres away from the mines.
Negative impact on air quality due to heavy metal emissions (mercury) in raw material extraction (focus: Gold)	actual	n/a	upstream	Air pollution is caused by heavy metal emissions in the raw material extraction process in the upstream value chain. The gold refinery produces large quantities of mercury emissions. The heavy metal mercury and its compounds are highly toxic to humans and the environment. It is not biodegradable and accumulates in the environment.
Negative impact on air quality due to transport and distribution	actual	n/a	downstream	Particulate matter is produced during transport and distribution in the downstream value chain. This has a negative impact on human health and the environment, for example, through eutrophication (nutrient enrichment) of water and soil.
Negative impact on air quality due to informal disposal of electronic waste (assumption: disposal takes place in the global South)	potential	short-term	downstream	The disposal of Bechtle products in the downstream value chain can lead to air pollution. When recycling electronic waste (e-waste), the incineration of electronic components produces toxic vapours. As a result, there is a burden on human health (respiratory diseases) and effects on ecosystems (acidification and fertilisation).
Negative impact on air quality due to the manufacture (production) of products sold by Bechtle	actual	n/a	upstream	Air pollution in the electronics supply chain is mainly caused by the highly energy-intensive steel production process. As energy production in the sourcing countries (focus: China, Taiwan) of the products sold by Bechtle are still largely based on coal, the air pollution associated with the manufacturing processes is also very high.





Material negative impacts in the area of pollution

Material IRO	Classification	Time horizon	Value chain stage	Description
E2 – Water pollution				
Negative impact on water quality due to the discharge of polluted water during the extraction of raw materials for the products sold by Bechtle	actual	n/a	upstream	Chemicals (including mercury) are used in the mining of lithium and precious metals (gold), which pollute the groundwater. In addition, non-recyclable heavy metals are released into the environment (gold mining in Brazil, China). Water pollution has a negative impact on people and the environment.
Negative impact on water quality due to the contamination of water by metallic raw materials during the further processing phase of the products sold by Bechtle	actual	n/a	upstream	Large quantities of water are required for the further processing of raw materials and the production of the electronics sold by Bechtle. As part of these processes, the water is contaminated by metallic raw materials. Water pollution has a negative impact on people and the environment. This is because water pollution can lead to diseases (malaria). The biodiversity of many animals and plants is also under threat, weakening ecosystems.
E2 – Soil pollution				
Negative impact on soil quality due to pollution from the use of chemical substances in the production of hardware sold by Bechtle	actual	n/a	upstream	Soil pollution occurs during the production of hardware products. Chemical substances are used for production, which often end up in waste water. If this is not properly discharged from the factories, it can contaminate the soil with pollutants. The change in the soil also affects its quality and the nutrients it contains and has consequences for human health and the environment. (loss of quality in the cultivation and cultivation of plants and damage to ecosystems).
Negative impact on soil quality due to the input of pollutants during the extraction of the raw materials used to produce the hardware sold by Bechtle	actual	n/a	upstream	The extraction of raw materials is highly likely to contaminate the soil. There is a risk of water being contaminated by chemical substances used for extraction and polluting the soil. The change in the soil also affects its quality and nutrient content and has consequences for human health and the environment. (loss of quality in the cultivation and cultivation of plants and damage to ecosystems).
Negative impact on soil quality due to the input of pollutants in raw material extraction (focus: Gold mining in Brazil)	actual	n/a	upstream	In the Brazilian Amazon region, mercury is mixed into the rock mud to dissolve and bind the gold it contains. The neurotoxin then enters the soil unfiltered – poisoning plants and animals and ultimately the people who feed on them.
E2 – Substances of Very High Concern & Substances of Very High Concern				
Negative impact on people and the environment due to the use of heavy metals in the production of hardware sold by Bechtle	actual	n/a	upstream	Various chemical substances are used in the production of the hardware sold by Bechtle in the upstream value chain. These include heavy metals such as cadmium, mercury, lead and hexavalent chromium. They are used in the manufacture of plastics, paints and components such as screen backlights and printed circuit boards and are considered systemic toxins. It is known that they can damage several organs even at low exposure levels. They are also classified as carcinogenic to humans by the US Environmental Protection Agency and the International Agency for Research on Cancer (IARC).
E2 – Microplastics				
Negative impact on the environment due to the use of plastic in the production of hardware sold by Bechtle	actual	n/a	upstream	Bechtle contributes to increasing the proportion of microplastics in the environment through the plastic content of the electrical appliances it sells. Microplastics attract environmental toxins, are eaten by marine organisms and cannot be removed from the environment.

The material negative impacts relate to pollution in the upstream and downstream value chain. These include air pollution caused by toxic emissions from heavy metals (mercury) during the extraction of raw materials, the illegal disposal of electronic waste and particulate matter emissions during the transport of IT hardware. This can lead to respiratory diseases, lung damage among workers and residents, as well as environmental and climate pollution. The

use of chemicals and heavy metals such as mercury in the mining of lithium and raw materials and in further processing leads to water and soil pollution, which jeopardises the health of workers and local residents as well as the ecosystems of the affected communities. Furthermore, heavy metals such as cadmium, mercury and lead, which are used in production, have carcinogenic and organ-damaging effects.





With its business model, Bechtle offers customers from the B2B sector around 35,000 hardware and software products, IT solutions and IT services. The sale of IT hardware accounts for a significant proportion of our business volume. As the identified significant negative impacts in the area of pollution are related to the raw materials used in IT hardware, production and the transport of goods, we have an indirect share; even if they do not occur as part of our own business activities and we cannot exert any direct influence.

Resource use and circular economy

In our materiality analysis, we identified four negative impacts, one risk and one opportunity with regard to resource use and the circular economy, which are summarised in the following table. We have not specified a time horizon for actual negative impacts, as this is obsolete:

Material negative impacts, risks and opportunities in the area of resource use and the circular economy

Material IRO	Classification	Time horizon	Value chain stage	Description
E5 – Resource inflows, including use of resources				
Negative impact on the environment due to the extraction and processing of raw materials required for the hardware sold by Bechtle	actual	n/a	upstream	Large quantities of raw materials are mined for the electrical industry and correspondingly many resources are consumed. The extraction, processing and use of valuable, increasingly scarce raw materials such as gold, tungsten or rare earths (in particular through the use of new materials) for the hardware sold by Bechtle has a negative impact on the environment – in particular on the earth's ability to regenerate (soil degradation, water scarcity, loss of biodiversity, impairment of ecosystem functions or intensification of climate change).
Negative impact on the environment through the use of natural resources that are available in limited quantities	actual	n/a	upstream	In the extraction of raw materials, negative impacts arise in connection with the extraction of abiotic (fossil fuels, ores and other mineral raw materials) and biotic (plant biomass) resources. This also consumes large amounts of energy, water and land.
Risk of rising procurement costs	n/a	short-term	upstream	The scarcity of natural resources and the increase in regulations for the development of new mining areas can lead to supply bottlenecks in the long term. This can lead to rising costs and expenses for Bechtle in the procurement of hardware.
Opportunity for positive monetary effects, image enhancement and competitive advantage due to the sale of sustainable, digital technologies, products and IT solutions	n/a	short-term	own operations	By offering a more sustainable IT portfolio, new customers can be acquired and the customer loyalty of existing customers can be strengthened. This may lead to an increase in revenue for Bechtle. It is an opportunity for Bechtle to avoid costs in connection with external effects if sustainable products are favoured. It can be assumed that consumer demand will rise and thus increase market share, while at the same time potentially harmful products for the environment and society will be reduced. In addition, a sustainable product portfolio favours the company's image and can create a competitive advantage.
E5 – Resource outflows associated with products and services				
Negative impact on the environment due to the unsustainable use of resources	actual	n/a	own operations	As the IT market is characterised by a high rate of technological innovation and comparatively short product cycles, the resources contained in the hardware sold by Bechtle are not consumed in the long term. Bechtle's activities have a negative impact on the use and use of resources due to the focus on economic growth, including increasing unit volumes. Higher revenue in the hardware sector means more products and therefore more outflows of resources.
Negative impact on the environment due to lack of recyclability of raw materials	actual	n/a	downstream	The recycling rates for digitisation products – including hardware sold by Bechtle – are low, as recycling is very complex due to the large number of elements used, which are only installed in low concentrations. Only 35 per cent of the raw materials used in digital hardware are recycled, and the demand for primary raw materials for applications is high.



The mining and use of raw materials (e. g. gold, tungsten, rare earths) for IT hardware leads to environmental impacts such as soil degradation, water scarcity, biodiversity loss and climate change. The production of IT hardware also requires large quantities of fossil fuels and biomass, which leads to a shortage of resources, water and land. This negative impact is exacerbated by short product cycles in the IT market, which lead to high resource outflows and increased environmental problems. Only around 35 per cent of the raw materials used in IT hardware are recycled, which increases the demand for primary raw materials. As a retailer, our direct influence on negative impacts in the upstream and downstream value chain is limited. The negative environmental impact arises primarily in the upstream and downstream value chain during raw material

extraction and production. Our customers decide on the length of use. We recognise an indirect impact on the use of resources and the circular economy, as we generate a significant proportion of our business volume with IT hardware.

Own workforce

We identified three material risks and one material opportunity for own workforce as part of our materiality analysis. Alongside the term “workers”, we also use the word “employees”. The following table provides an overview of the risks and opportunities for own workforce:

Material negative impacts, risks and opportunities in the area of own workforce

Material IRO	Classification	Time horizon	Value chain stage	Description
S1 – Working conditions: appropriate remuneration				
Risk: Fair wages and working conditions	potential	short-term	own operations	We have been able to identify both a reputational risk and a competitive disadvantage if it is assumed that Bechtle does not pay fair wages. If this situation arises, it may be more difficult to attract qualified new employees compared to direct competitors, and it could also mean higher staff turnover within the existing workforce. Possible consequences could be higher costs, loss of orders or project postponements due to reduced labour capacities and a lack of skilled employees.
S1 – Working conditions: appropriate remuneration / health and safety				
Opportunity: Employee recruitment and retention	potential	medium-term	own operations	Through positive employer branding and positively perceived working conditions (e. g. fair pay, safety and health protection), we see an opportunity to retain employees at Bechtle in the long term, reduce the staff turnover rate and save costs in recruiting.
S1 – Equal treatment and equal opportunities for all: diversity				
Risk: Missed diversity standards	potential	short-term	own operations	If Bechtle does not meet diversity standards or does not achieve certain quotas, such as a quota of women, there is a risk of losing tenders, orders and customers.
Risk: Missing diversity KPIs	potential	n/a	own operations	Another risk in the sub-sub-topic of diversity relates to the financial market. Insufficient or missing KPIs in the “Social” area (e. g. diversity KPIs) could lead to poorer evaluations and / or falling ESG ratings on the financial market. This could negatively affect Bechtle’s share price, make access to financing more difficult or cause investors to withdraw. There is also the risk of contractual penalties for existing financing agreements whose conditions are based on the rating results.





Workers in the value chain

In our materiality analysis, we identified the negative impacts shown in the following table as well as a material risk in connection with workers in the value chain:

Material negative impacts and risks in the area of workers in the value chain

Material IRO	Classification	Time horizon	Value chain stage	Description
S2 – Working conditions: Secure employment				
Negative impact on the health of workers in raw materials extraction due to lack of occupational safety	actual	n/a	upstream	The mining of rare earths (such as cobalt) and conflict materials (such as tin, tantalum, tungsten and gold) in mines in the Congo means that in many cases the safety of workers is not guaranteed, as independent observers have found that there are no or only inadequate safety measures in place. This leads to direct health hazards for workers.
Negative impact on the health and endangerment of the lives of workers in the extraction of raw materials through tyranny	actual	n/a	upstream	Due to the mining of rare earths (such as cobalt) and conflict materials (such as tin, tantalum, tungsten and gold) – primarily in mines in the Congo – and the frequent control of the mines by armed groups and militias, workers are repeatedly exposed to violence. In some cases there are killings. According to evidence from various NGOs, cases of “modern” slavery have been identified in the extraction of raw materials, particularly in the Congo.
Risk of fines for non-compliance with the Supply Chain Due Diligence Act (LkSG)	actual	medium-term	upstream	In the event of non-compliance with the LkSG – violations along the supply chain – the maximum possible fine in certain cases can be up to 8 million euros or up to 2 per cent of annual global turnover.
S2 – Working conditions: Health and safety				
Negative impact on the health of workers in raw material extraction due to toxic emissions during the mining process	actual	n/a	upstream	The generation of toxic emissions from clearing, excavation, transport and blasting in mines for the extraction of rare earths and metals can cause damage to the health of workers, e.g. in the form of respiratory diseases.
Negative impact on the health of workers in hardware production due to lack of occupational safety	actual	n/a	upstream	In Chinese IT production facilities, the occupational health and safety of workers is often not guaranteed. Independent observers have identified inadequate protective measures with regard to occupational health and safety (inhalation of toxic gases or contact with chemicals) and a lack of training in many cases. This can lead to direct health hazards for workers.
Negative impact on the well-being and health of workers in raw materials extraction due to lack of occupational health and safety	actual	n/a	upstream	According to independent observers, activities regarding the mining of rare earths (such as cobalt) and conflict materials (such as tin, tantalum, tungsten and gold), particularly in mines in China, do not ensure adequate occupational safety due to a lack of regulations. This can lead to direct health hazards for workers.
Negative impact on the health and safety of workers in hardware manufacturing due to a violent factory environment	actual	n/a	upstream	According to independent observers, there is often a violent working environment in Chinese IT production facilities, meaning that workers can be exposed to verbal and physical attacks as well as high psychological pressure. This can lead to negative effects on mental and physical health.
S2 – Other labour-related rights: Child labour				
Negative impact on the health and physical and mental development of the children affected through the use of exploitative and dangerous child labour in the extraction of raw materials	actual	n/a	upstream	According to independent observers, child labour is increasingly being used in the extraction of raw materials, particularly in the mines in Congo. Child labour has a negative impact on the well-being, health and development of the children concerned.



There is a complex relationship between Bechtle's strategy and business model and the material risks and opportunities arising from the effects and dependencies in connection with workers in the value chain. Bechtle's business model is closely linked to global supply chains in which there are various challenges in the area of labour conditions and human rights. Risks relating to occupational safety, health standards and social aspects can arise in the upstream value chain in particular, for example, in raw material extraction and hardware production. However, by actively managing these risks and negative effects, we can also utilise opportunities and make a positive contribution. We have identified these negative impacts as part of our business model, as the trade in IT products and solutions forms the core of our business model, the manufacture of which is deeply embedded in global supply chains. We therefore have limited direct influence. We are committed to the universal principles of the UN Global Compact and other internationally recognised environmental and human rights standards. We fulfil this responsibility at our own locations and expect the same from our business partners. Bechtle recognises these challenges and implements targeted measures to minimise potential negative impacts and promote compliance with labour and social standards along the supply chain.

Our company operates in global, complex supply chains. Based on our analysis of the research sources, we were able to identify negative impacts on workers both at manufacturers and in the context of upstream raw material extraction due to country-specific human rights concerns. Workers who may be particularly affected by human rights violations in our upstream value chain include those who extract, process and transport conflict minerals such as tin, tungsten, tantalum and gold in mines.

This work takes place in our supply chain, particularly in China and the Congo, where the lack of occupational health and safety and the use of child labour are still widespread according to independent observers. The material negative effects in our value chain are widespread and systemic. This relates in particular to child and forced labour in the extraction of raw materials, especially in mines in the Congo, where rare earths and conflict minerals are mined; occupational health and safety in hardware production, especially in China, where independent observers found inadequate protective measures; violence and unsafe working conditions in the extraction of raw materials. These are not limited to individual incidents, but concern structural challenges in the countries involved in raw material extraction and production and are part of global supply chains. Bechtle recognises this problem and implements measures to minimise risk, for example, through supplier audits using EcoVadis or the Code of Conduct for Suppliers of Goods and Services.

In preparing the sustainability risk analysis, addressing the issue of global supply chains and during the materiality analysis process, we have developed an understanding that people directly involved in the extraction, processing or transport of conflict minerals are at greater risk of negative impacts. We are also aware that workers in our value chain suffer particularly from a lack of, or inadequate, occupational health and safety, and from child labour, especially in countries where conflict materials are produced.

Affected communities

With its business model, Bechtle offers customers from the B2B sector around 35,000 hardware and software products, IT solutions and IT services. The sale of IT hardware accounts for a significant proportion of our business volume. As the negative impacts on affected communities identified by us as part of the materiality analysis and described below are directly related to the raw materials used in IT hardware and the disposal of the products, there is a link to our business





model, even if they do not occur as part of our own business activities and we cannot exert any direct influence. The identified negative impacts relating to the topic of affected communities did not influence our business model, our strategy or our decision-making during the fiscal year. The insights we have gained from identifying negative impacts are incorporated into the development of the sustainable procurement strategy and the revision of the sustainability strategy.

In our materiality analysis, we identified actual negative impacts in our upstream value chain, which are presented in the following table. These are actual, widespread or systemic impacts as well as impacts that are primarily associated with individual incidents. The three material negative impacts identified under the sub-topic of indigenous peoples' rights all relate to gold mining in Brazil and the sub-category of cultural rights, which is why they are summarised in the table. We have not identified any material risks or opportunities.

Material negative impacts in the area of communities

Material IRO	Classification	Time horizon	Value chain stage	Description
S3 – Economic, social and cultural rights of communities: adequate nutrition				
Negative impact: Use of chemicals in metal extraction	actual	n/a	upstream	The extraction of metals (such as lithium and gold) involves the use of chemicals (including mercury) that pollute the groundwater and drinking water. This leads to negative effects on the health of the neighbouring communities.
S3 – Economic, social and cultural rights of communities: water facilities				
Negative impact: Water scarcity due to raw material extraction	actual	n/a	upstream	The extraction of raw materials such as copper and lithium can lead to water shortages due to high water extraction. The negative impacts can reduce the quality of life of people in the region. In addition, the water shortage can lead to diseases and a lack of hygiene.
S3 – Economic, social and cultural rights of communities: safety-related impacts				
Negative impact: Toxic emissions from illegal, improper recycling of batteries.	actual	n/a	downstream	Due to the inadequate recycling of batteries from hardware products by unlicensed companies in Brazil, China, Taiwan and the Democratic Republic of Congo, lead is released into the air, water and soil, and this is cited as the cause of diseases in the surrounding population.
Negative impact: Toxic emissions from illegal, improper recycling of electronic waste.	actual	n/a	downstream	According to NGOs, up to 10 million tonnes of electronic waste from the EU – despite a ban on the export of non-functional electronics – ends up mainly on scrap heaps in Africa. This is improperly incinerated with the aim of extracting the metals used. The toxic vapours produced pose considerable health risks for the workers and the surrounding communities.
Negative impact: Toxic emissions from the extraction of raw materials.	actual	n/a	upstream	Toxic emissions from clearing, excavation, transport and blasting in mines of rare earths and metals are released and lead to respiratory diseases in people in the surrounding area.
S3 – Rights of indigenous peoples: cultural rights				
Negative impact: Endangering the health and safety of communities and the rights of indigenous peoples in the extraction of raw materials	actual	n/a	upstream	NGOs have documented the following impacts of gold mining in Brazil, which have a direct impact on the health and safety of the affected communities and indigenous peoples: <ul style="list-style-type: none"> · illegal incursions into protected areas with indigenous populations, · contamination of water and soil by mercury, · violent clashes, including fatal ones, in the context of gold mining.





The production of IT hardware requires raw materials such as rare earths, copper or gold, which are mined and processed in smelters. Lithium, which is mainly used in rechargeable batteries, is extracted via brine from salt lakes in South America, but can also be mined, as is the case in Australia. The extraction and processing of raw materials has a negative impact on affected communities and indigenous peoples on the ground, as it sometimes leads to the pollution of water resources, the excessive use of water, the release of harmful substances or illegal encroachment on protected areas. This can affect the livelihood, health and safety of communities and indigenous peoples living in the mining areas.

At the end of the life cycle of the products we sell, improper disposal of electronic waste that is not reused or recycled also has a negative impact on affected communities in terms of land use, resources, safety and health. Despite statutory regulations stipulating that non-functional electronic devices may not be exported from the EU, there are still large rubbish dumps – especially in Ghana – where, according to research by NGOs, electronic waste from the EU is not properly incinerated in order to recover the raw materials used. Research is available showing that rechargeable batteries are illegally and improperly recycled in Brazil, China, Taiwan and the Democratic Republic of Congo.

As a retailer, we have little information about the continued value chain. Some manufacturers publish the locations of mines, smelters or production facilities, but this information does not permit assignment to the products we sell. The following description of affected communities that may feel the negative impacts is based on research.

Lithium mining in South America primarily affects the Bolivian region around the Salar de Uyuni, the largest salt lake in the world. In Argentina, it affects the Puna region, where there are significant lithium deposits. And in Chile, it affects the Atacama Desert, especially around the Salar de Atacama salt lake. The extraction of lithium in these regions threatens the water supply and the fragile ecosystem, jeopardising the livelihoods of the local indigenous communities.

The mining of rare earths in Inner Mongolia on Chinese territory, particularly in the Bayan Obo mine, leads to pollution and health problems for the Mongolian nomads living there, as well as land grabbing and forced resettlement. In China, in Jiangxi Province, rare earth mining is causing significant environmental impacts, including pollution of water resources and soil, affecting the health and livelihoods of local communities.

For the mining of metals such as gold and copper, we were able to identify the Amazon region in Brazil, particularly in the states of Pará and Amazonas. There, illegal gold mining leads to deforestation, mercury pollution and the displacement of indigenous communities. In Ghana, gold mining is affecting the livelihoods of local communities through pollution and land use changes.

Information on cobalt mining, a key raw material for batteries in IT devices, is available for the province of Katanga in the Democratic Republic of Congo. Mining is often associated with child labour, poor working conditions and pollution.

The problem of illegal electronic waste dumps is particularly evident in Ghana. Agbogboshie, a neighbourhood of Accra, is home to one of the largest electronic waste dumps in the world. Here, disused electronic devices, often from industrialised countries, are improperly dismantled and incinerated in order to recover valuable metals. This leads to considerable health risks for the people living and working there, including children, and produces toxic emissions.

As part of the materiality analysis, we considered geographical areas in which affected communities and indigenous peoples are particularly affected by negative impacts. The communities affected by the material negative impacts are characterised by high levels of poverty and low levels of education.





Consumers and end users

In our materiality analysis, we identified one negative impact for the topic Consumers and end users in the sub-topic Information-related impacts for consumers and end users and one opportunity in the sub-topic Information-related impacts for consumers and end users. The following table provides an overview:

Material negative impacts, risks and opportunities in the area of consumers and end users

Material IRO	Classification	Time horizon	Value chain stage	Description
S4 – Information-related effects for consumers and/or end users (data protection)				
Negative impact on our customers' ability to work due to the loss of information security.	potential	short-term	downstream	If the information security of the IT systems connected via the Bechtle IT infrastructure is not guaranteed, this can lead to a loss of data availability and the operation of systems. Depending on the incident, customers may no longer be able to work or only to a limited extent and may be severely restricted if systems fail partially or completely.
S4 – Personal safety of consumers and/or end users				
Opportunity	n/a	short-term	own operations	The increasing prevalence of cyber security threats presents opportunities for the hardware industry, as effective product security can be a source of competitive advantage that helps companies increase their revenue and market share. In addition, data security concerns and related government actions can also serve as revenue-generating opportunities for this industry through the possibility of federal contracts and the provision of security products. Investment by companies in improving the reliability and quality of their IT infrastructure and services can attract and retain customers, creating revenue and opportunities in new markets.

The identified negative impact relates to the topic of information security and data protection. Weaknesses in these areas can cause both financial and non-financial damage that could significantly affect Bechtle and our customers. Vulnerabilities in application security can lead to data loss or theft, putting customers' critical business processes at risk. Attacks via ransomware, for example, can significantly disrupt a company's operations. In addition, after a security incident, there are often high costs for restoring systems, eliminating security gaps and vulnerabilities and implementing additional security measures.

We are not currently observing any financial effects of the material opportunity on our earnings position, results of operations or cash flows. Likewise in the next reporting period we are not seeing any impact. We review the resilience of our strategy and business model on the basis of regular risk analyses carried

out by the central risk management team. See further details in the opportunity and risk report in the management report. As we have carried out a materiality analysis in accordance with ESRS for the first time for the 2024 fiscal year, we are also reporting on identified material IROs for the first time.

The material negative impact on consumers and end users in terms of information security and data protection is an integral part of our business model, especially for data-intensive services (e.g. managed services). New regulatory requirements, such as NIS 2, have increased the significance of the negative impact. NIS 2 is a revised EU directive on cybersecurity that has imposed stricter requirements on companies and organisations in critical and important sectors since October 2024. It obliges them to implement more robust security measures, reporting obligations and risk management strategies in order to better ward off cyber attacks



See also the Opportunity and risk report in the Management report, page 71 ff





and IT risks. This was one of the motivations for Bechtle IT to develop an information security strategy in the 2024 fiscal year, which is to be adopted in the course of 2025. Our business model is not affected by this. However, if we are responsible for security incidents with significant consequences, this could possibly result in an adjustment to our business model, for example, because we would have to adjust the portfolio of services as a corrective measure.

The identified significant negative impact may adversely affect the right to privacy and the protection of personal data. Customers who purchase IT services from Bechtle may be affected. The negative impact can be widespread if, for example, a data leak scandal at a cloud provider affects millions of users. A coordinated cyberattack on critical infrastructure (e.g. power grids, healthcare) can have a systemic effect if it affects large sectors of the economy or society.

As a rule, attacks on information security or data protection are individual incidents.

Although individual customer segments may potentially be affected more frequently, all our customers are exposed to significant consequences should we be responsible for security incidents. The legal requirements, such as the General Data Protection Regulation (GDPR), also apply equally to all companies.

Corporate management

In our materiality analysis, we identified the following three risks with regard to governance:

Material negative effects, risks and opportunities in the area of corporate governance

Material IRO	Classification	Time horizon	Value chain stage	Description
G1 – Corporate culture				
Risk of violations of corporate values	potential	short-term	own operations	Risk of downgrading or loss of ESG ratings on the financial market due to inadequate or missing KPIs in the area of governance with potentially negative effects, for example, on the performance of Bechtle shares or restricted access to financing; this may also result in exclusion from investment frameworks of certain investors or penalties under existing financing agreements.
G1 – Protection of whistleblowers				
Risk of compliance costs	potential	medium-term	own operations	Failure to comply with laws such as the Supply Chain Due Diligence Act (LkSG), especially with regard to a functioning complaints mechanism, can result in substantial fines for the company.
G1 – Corruption and bribery				
Risk of corruption	potential	medium-term	own operations	Lack of transparency in business practices (reducing reliability for business partners or employees) may lead to reputational damage, efficiency losses, financial harm, and hinder new business segments (e.g., acquisitions) or result in exclusion from tenders. Involvement in corruption cases can also result in fines for Bechtle in the event of a conviction.





See also the
Opportunity and risk
report in the
Management report,
page 71 ff

We are not currently observing any financial impacts of the material risks and opportunities on our earnings position, results of operations or cash flows. We also do not currently identify any material risks and opportunities where there is a material risk of a material adjustment to the carrying amounts of the assets and liabilities recognised in the associated financial statements in the next reporting period. We review the resilience of our strategy and business model on the basis of regular risk analyses carried out by central risk management. See further details in the opportunity and risk report in the management report. As we have carried out a materiality analysis in accordance with ESRS for the first time for the 2024 fiscal year, we are also reporting on identified material IROs for the first time.

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

DESCRIPTION OF THE PROCESS FOR IDENTIFYING AND ASSESSING THE MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

In order to identify impacts, risks and opportunities that are material (relevant) to us, we have analysed this report using the ESRS policy of double materiality.

Our aim was to analyse the key sustainability aspects for reporting on the 2024 fiscal year in detail in five small sub-steps:

1. We analysed all countries with Bechtle locations and the number of employees in the individual countries. In addition, we determined our individual value chain based on our business activities and our business model.
2. We then interviewed internal and external stakeholders to identify impacts, risks and opportunities.
3. In the third step, we drew up an inventory of the impacts and assessed them according to severity and probability of occurrence. (Materiality of the impacts)
4. We then identified risks and opportunities, which we assessed qualitatively according to their expected scope and probability of occurrence. (Financial materiality)
5. In the final step, we analysed the results and identified the key issues for Bechtle.





In all five sub-steps, we considered all ESRS topic standards (climate change, pollution, water and marine resources, biodiversity and ecosystems, resource use and circular economy, company workforce, value chain workforce, affected communities, consumers and end users, and corporate governance) and the respective sub-topics. We have considered dependencies on biodiversity and ecosystems as well as their performance and systemic risks along the value chain using steps 3 and 4 described below. We have not conducted a scenario analysis for biodiversity and ecosystems. We have assessed climate-related physical and transitory risks as part of a climate risk analysis. How we carried out this analysis is described in the Strategy section under material impacts, risks and opportunities and their interaction with strategy and business model, Climate change from page 147.

Step 1 – Value chain. The value chain provides an overview of the most important stages associated with Bechtle’s business activities. It is necessary for analysing materiality in order to identify both positive and negative impacts along Bechtle’s entire value chain. In defining the value chain, we focused on the areas in which impacts, risks and opportunities are considered probable due to the nature of the respective activities, business relationships, geographical circumstances or other factors. When selecting relevant topics, we were guided by the ESRS catalogue of topics in accordance with 1.AR 16.

Step 2 – Stakeholder involvement. The involvement of affected stakeholders is a central component in the assessment of the materiality of sustainability aspects. When selecting the stakeholders, we made sure to interview contact persons from all stages of the value chain in order to find out the needs of different stakeholder groups. Where this was not possible, for example, in the case of “workers in the value chain” and “affected communities”, we have taken this into account through extensive source / desk research, particularly in the context of the materiality of impacts. Using guided interviews with the selected eight internal and four external stakeholders, we were able to determine which

sustainability issues are particularly important to them – with regard to Bechtle. Consultations with affected communities or consultations with external experts were not necessary to determine their affectedness.

Stakeholder groups at a glance

Value chain stage	Upstream	Own business division	Downstream
Stakeholders	<ul style="list-style-type: none"> Suppliers Distributors 	<ul style="list-style-type: none"> Bechtle employees (experts, Supervisory Board) Investors, analysts 	<ul style="list-style-type: none"> City of Neckarsulm Customers

We assigned the findings from the interviews to the ESRS topics, sub-topics and sub-sub-topics as qualitative input. This enabled us to reduce the long list of topics as a first step.

Step 3 – Materiality of the impacts (impact materiality). Materiality of the impacts (impact materiality). Negative and positive impacts as well as actual and potential impacts along the value chain were identified with the help of the initial assessments of the Bechtle experts and the collective findings from the interviews with the external stakeholder groups as well as extensive desk research. The identified impacts were assigned to the ESRS sub-themes and assessed according to their materiality using an assessment methodology.

The materiality assessment analyses the severity and probability of actual and potential negative and positive impacts on people and/or the environment along the entire value chain. The impacts describe the negative or positive influence of Bechtle on the environment and/or society that occur or may occur in relation to the respective topics.





When analysing the sub-topics, we identified several impacts by Bechtle on the environment, people and governance aspects. A threshold of ≥ 6.1 was set for negative impacts (upper third) in order to define a "cut-off" for the information to be disclosed as material. A standardised numerical threshold for positive and negative impacts is not possible due to the different assessment dimensions. In the case of positive impacts, the degree to which they could be mitigated does not apply, which in turn is fundamental for negative impacts. For the positive impacts, we similarly selected the upper third, with a threshold of ≥ 4.1 . The threshold was determined on the basis of the Bechtle business model, the value chain and fundamental topics. We assessed the severity according to the sum of scope, extent and the degree to which the impacts could be mitigated, and categorised each characteristic on a scale of 1-3.

Rating scale for thresholds

Rating scale – negative impacts				Threshold value of $\geq 6,1$
No impact	Low	Medium	High	
	0–3	3.1–6	6.1–9	

Rating scale – positive impacts				Threshold value of $\geq 4,1$
No impact	Low	Medium	High	
	0–2	2.1–4	4.1–6	

We were able to identify a total of 38 material negative impacts and one positive impact using this method.

Step 4 – Financial materiality. Financial materiality deals with sustainability aspects that positively or negatively influence or could influence the value of a company and its financial performance. For Bechtle, the main financial risks and opportunities result from the financial materiality. The financial perspective is closely linked to that of the impacts. For example, Bechtle can or could have impacts on people or the environment that lead to risks and opportunities:

- resulting from the impacts themselves and/or,
- from changes to the strategy, business model and operating processes,
- or from measures to remedy negative impacts.

The same predefined list of ESRS topics, sub-topics and sub-sub-topics was used to identify the material risks and opportunities as was already used to identify the material impacts.

Financial materiality was determined in four steps. The first step was to analyse the current status. Further potential risks and opportunities were then identified in the course of a desk analysis. TCFD and SASB were used here as examples to evaluate further ESG risks and opportunities, and a screening of regulations, competitors and media reports was carried out. The risks and opportunities listed were examined and allocated to the ESRS topics. In addition, further risks and opportunities resulting from impacts were identified. The result was a list of ESG risks and opportunities, which we then assessed in terms of materiality.

In the next step, we carried out a qualitative assessment of the financial impacts according to severity and probability. Risk management was also involved in the validation and correction process in order to discuss and agree on the findings and review the qualitative assessment on the basis of the severity and probability of the financial impacts. Lastly, the final results were consolidated.





The risks and opportunities were assessed on the basis of the compiled inventory of risks and opportunities. This inventory contains scenario descriptions of possible sustainability risks and opportunities that have an impact on the development of Bechtle’s net assets and earnings position, cash flow, access to funds or the cost of capital over a short, medium or long-term timeframe. To this end, each risk and each opportunity are assessed on a three-level scale in terms of their probability of occurrence and the expected amount of loss.

Assessment of probability of occurrence and amount of loss

in %

Probability of occurrence	Description	Per cent	Mean value
High	Highly probable. The risk is likely to materialise and occurs with an average probability of 80 per cent, possibly once a year.	60–100	80
Medium	Probable. The risk is likely to occur. The average probability of occurrence is 5 per cent, possibly once every five years.	10–60	35
Low	Unlikely. The risk is unlikely to occur. The probability of occurrence is once every ten years, at the most.	0–10	5

Risk potential – amount of loss

in €

Amount of loss	Description	Group value limits	Mean value
High	Significant negative impact on the earnings, assets and financial position of the Bechtle division to be assessed, i.e. the loss is clearly noticeable and may jeopardise the success of the company.	1–5 million	3 million
Medium	Some adverse effects on the earnings, assets and financial position of the Bechtle division to be assessed, i.e. the loss is noticeable but not yet critical.	0.5–1 million	0.75 million
Low	Weak negative impact on the earnings, assets and financial position of the Bechtle division to be assessed, i.e. the loss can be easily absorbed.	50–500 thousand	275 thousand

For financial materiality, the scales already known at Bechtle AG were adopted from central risk management. The risk assessment is carried out on a qualitative level, as precise quantification is not possible or hardly possible. Definitive quantification is not possible on a reliable basis, particularly in the area of potential reputational risks, but also risks that are interlinked with the topic of people. The transition period was also used for a qualitative assessment.

The materiality thresholds are applied to sustainability-related risks and opportunities if the overall assessment is high. This is high if the probability of occurrence and the amount of loss are high or the probability of occurrence is medium and the amount of loss is high and vice versa.

Step 5 – Results. We did not identify any material impacts, risks or opportunities for the topic standards Water and marine resources and Biodiversity and ecosystems. In addition, we were able to exclude three ESRS subtopics. We deliberately decided not to include the topic of “Pollution of living organisms and food resources” in the sub-topics in the environment area, as this content is sufficiently covered by the ESRS topic of pollution. It was treated as a “secondary impact”, which can mainly result from air, water and soil pollution. For Bechtle, this topic is not relevant to the industry. We were able to exclude “Social inclusion of consumers and end-users” from the social topics and “Animal welfare” from governance, as we consider these to be outside Bechtle’s area of business. We focused on those areas in which impacts, risks and opportunities are considered probable due to the nature of the respective activities, business relationships, geographical circumstances or other factors.

The analysis of IROs and materiality has also been carried out at sub-sub-topic level; however, the following overview shows an aggregated overview for the sake of clarity:





Brief overview of significant effects, risks and opportunities

	Environment					Social affairs				Governance
	E1 – Climate change	E2 – Pollution	E3 – Water and marine resources	E4 – Biodiversity and ecosystems	E5 – Circular economy	S1 – Own workforce	S2 – Workers in the value chain	S3 – Affected communities	S4 – Consumers and end users	G1 – Business conduct
Impact	Climate protection and adaptation Upstream GHG emissions in raw material extraction and production Energy Upstream, own and downstream GHG emissions // clean energy from photovoltaic systems and geothermal energy	Air / water / soil pollution Upstream and downstream in raw material extraction, transport, production and disposal Substances of concern and microplastics Upstream in production	No significant impact	No significant impact	Resource inflows and use Upstream negative environmental impacts in raw material extraction Resource outflows and use Negative environmental impacts in our own business division and recycling	No significant impact	Working conditions and rights Upstream value chain: Hazards to the well-being / health of workers and child labour in raw material extraction and production	Rights of communities and indigenous peoples Upstream value chain: Threats to the health of communities and the rights of indigenous peoples in raw material extraction, disposal and recycling	Information-related effects for consumers and end users Downstream restriction of customers' ability to work when using the product	No significant impact
Risk	Rising procurement costs Reputational damage	No significant financial risks	No significant financial risks	No significant financial risks	Rising procurement costs	Reputational damage Customer losses Stock market values and financing	Penalties	No significant financial risks	No significant financial risks	Risk to stock market values and financing Penalties Loss of tenders
Opportunity	No significant financial opportunities	No significant financial opportunities	No significant financial opportunities	No significant financial opportunities	Competitive advantage and image boost	Long-term employee retention and positive employer branding	No significant financial opportunities	No significant financial opportunities	Competitive advantage, market share expansion and sales growth	No significant financial opportunities

At the end of the materiality analysis process, all results were validated internally and discussed with the Executive Board. The results were then transferred to the central risk management department. Central risk management was involved in the project through a representative; the findings were thus incorporated into the general risk management process. The results of the financial materiality are an important basis for updating the risk pool.

For the coming reporting period of the 2025 fiscal year, we will review the materiality analysis carried out here for the first time in accordance with ESRS standards to ensure that it is up to date.





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A table containing a 'List of datapoints in cross-cutting and topical standards that derive from other EU legislation' can be found on page 184.





ENVIRONMENTAL INFORMATION

EU TAXONOMY DISCLOSURES

In accordance with Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investments and the delegated acts adopted to this end (hereinafter referred to as EU taxonomy), companies that are required to provide non-financial reporting must disclose information on environmentally sustainable revenue, investments (CapEx) and operating expenses (OpEx) from the 2021 fiscal year.

The regulation distinguishes between “taxonomy-eligible” and “taxonomy-aligned” activities. Activities are considered taxonomy-eligible, if they can be assigned to the description of an economic activity. Furthermore, economic activities can make a significant contribution to at least one of the following six environmental objectives of the EU taxonomy:

- Climate protection,
- Adaptation to climate change,
- Sustainable use and protection of water resources,
- Transformation to a circular economy,
- Avoidance of pollution,
- Protection of ecosystems and biodiversity.

If the activity does not cause significant harm to any of the other environmental objectives (do no significant harm – DNSH) and basic social, labour and human rights standards are complied with (minimum social safeguards – MSS), an activity is considered to be taxonomy-aligned. Economic activities that are not currently covered by the EU taxonomy cannot be classified as taxonomy-eligible or aligned.

In the 2024 fiscal year, Bechtle conducted a comprehensive climate risk analysis to systematically assess physical climate risks. The analysis was carried out in accordance with the regulatory requirements of the EU taxonomy and is based on recognised climate scenarios. The assessment shows that Bechtle has a high level of resilience and that no material physical risks have been identified. A description of the climate risk analysis can be found in the General information chapter, page 119 ff.

The calculation of total OpEx (operating expenses) as defined by the EU taxonomy includes direct, non-capitalised operating expenses in connection with assets or processes that contribute to maintaining and improving the sustainable performance of a company. These include in particular Maintenance and repairs, directly related research and development, short-term leasing, training and other running costs. For Bechtle, it comprises the maintenance costs for buildings, machinery and equipment. Due to the low materiality, we do not report on this matter.

Bechtle’s core activities comprise the trading business with IT products, which account for the lion’s share of our revenue, and IT services. However, as the regulations do not consider the trading-only business, the business activities relevant in the context of the EU taxonomy only concern secondary activities, not Bechtle’s core business. We are therefore not reporting any revenue for 2024, only CapEx, as there are no material activities in accordance the EU taxonomy.



See General information, page 119 ff





As a result of different methods of calculating RoU assets, there is a deviation in the total capital expenditure disclosed in this chapter. The capital expenditure presented elsewhere in the 2024 annual report excludes capitalised rights of use pursuant to IFRS. As Bechtle does not obtain property or comparable rights here, rights of use are not – in the strictest sense of the term – considered capital expenditure. In the calculation of the EU taxonomy, we include capitalised rights of use pursuant to IFRS in the total capital expenditure, as activities pertaining to property and the vehicle fleet greatly influence our sustainability efforts and impact. This explains the deviation in total capital expenditure. The EU taxonomy divides CapEx metrics into three categories (a-c), our CapEx metrics refer to individual measures in category c. This includes the non-turnover-related purchase of production from taxonomy-eligible economic activities and individual measures that enable the target activities to achieve greenhouse gas reductions or become low-carbon.

Firstly, the economic activities relevant to Bechtle were determined. In a first phase, those that fulfil the requirements for taxonomy eligibility were identified. We then categorised the main economic activities for our Group according to the economic activities specified in the regulation. To avoid double counting, we have allocated each relevant financial transaction to a single economic activity when analysing our economic activities. The amounts used to calculate taxonomy-eligible revenue, CapEx and OpEx are based on the figures in the consolidated financial statements. In our assessment, we consider all six environmental objectives as well as the technical test and DNSH criteria. When analysing the investments, the following economic activities that contribute to the environmental target climate protection were identified:

- 6.4 Operation of devices for personal mobility, bicycle transport logistics
- 6.5 Transport with motorbikes, passenger cars and light commercial vehicles
- 7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)
- 7.6 Installation, maintenance and repair of renewable energy technologies
- 7.7 Acquisition and ownership of buildings

Activity 7.6 includes the acquisition of photovoltaic systems at our buildings, while activity 7.4 relates to the acquisition of charging stations for electric vehicles at our locations. Neither activity fulfils the technical evaluation criteria, as we do not have all the data. We have also retrospectively corrected the metrics for the 2023 fiscal year (see table on page 143).

Activity 6.4 includes the company bicycles provided by Bechtle. The right-of-use assets for company bicycles capitalised in accordance with IFRS 16 in the 2024 Fiscal year amounted to € 1,896 thousand. We had to correct the figures for our electric vehicle fleet, shown in activity 6.5. As part of this year's audit as part of our EU taxonomy reporting, we reviewed our data again and found that the information reported as taxonomy-aligned in the previous year was incorrectly reported as aligned. We can no longer report the item in question as taxonomy-aligned due to the lack of information from the car manufacturers on tyre data, as we therefore do not meet the technical assessment criteria. We are also correcting this for the 2023 fiscal year (see table on page 143). We are also unable to classify activity 7.7, in which we have included energy-efficient construction, as aligned due to a lack of data, as we do not fulfil the technical evaluation criteria here either. Moreover, the additions to systems under construction are also being considered starting in this fiscal year. We have also corrected this for the previous year.



See table on page 143



See table on page 143





The data collection for the report according to the EU taxonomy was performed in the system on the basis of the financial reporting. We assume the revenue in accordance with the consolidated financial statements. The investments in fixed assets and technical equipment and machinery for the 2024 fiscal year were checked for taxonomy eligibility and conformity. If investments were categorised as taxonomy-aligned, we checked their taxonomy eligibility in a second step. As a result, we identified 45.98 per cent of the CapEx totalling €109,779 thousand as taxonomy-eligible. After further examination, only the company bicycles under activity 6.4 are taxonomy-aligned.

REGISTRATION FORMS TAXONOMY-ELIGIBLE AND -ALIGNED ACTIVITIES

In the following, we report the figures from the 2024 fiscal year and the corrected figures from the 2023 fiscal year:





Registration form: CapEx share from goods or services associated with taxonomy-aligned economic activities – Disclosure for 2024

Fiscal year		2024		Criteria for a significant contribution						DNSH criteria ('No significant impairment')						Minimum protection ³	Proportion of taxonomy-aligned (A.1) or taxonomy-capable (A.2) CapEx, 2023 ⁷	Category enabling activity ⁴	Category transitional activity ⁵
Economic activities	Code ¹	CapEx	CapEx share 2024	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biological diversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biological diversity				
		Tsd. €	%	Y; N; N/EL ²	Y; N; N/EL ²	Y; N; N/EL ²	Y; N; N/EL ²	Y; N; N/EL ²	Y; N; N/EL ²	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Ecologically sustainable activities (taxonomy-aligned)																			
Operation of personal mobility devices, bicycle transport logistics	CCM 6,4	1,896	0.79 %	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.89 %		
CapEx of environmentally sustainable activities (taxonomy-aligned) (A.1)		1,896	0.79 %	0.79 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	Y	Y	Y	Y	Y	Y	Y	0.89 %		
of which enabling activities		0	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	Y	Y	Y	Y	Y	Y	Y	0.00 %	E	
of which transitional activities		0	0.00 %	0.00 %						Y	Y	Y	Y	Y	Y	Y	0.00 %		T
A.2 Taxonomy-aligned but not environmentally sustainable activities (non-taxonomy-aligned activities)																			
				EL; N/EL ⁶	EL; N/EL ⁶	EL; N/EL ⁶	EL; N/EL ⁶	EL; N/EL ⁶	EL; N/EL ⁶										
Transport with motorbikes, passenger cars and light commercial vehicles	CCM 6.5	36,135	15.13 %	EL	N/EL	N/EL	N/EL	N/EL	N/EL								14.75 %		
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CCM 7.4	934	0.39 %	Y	N/EL	N/EL	N/EL	N/EL	N/EL								0.53 %		
Installation, maintenance and repair of renewable energy technologies	CCM 7.6	328	0.14 %	Y	N/EL	N/EL	N/EL	N/EL	N/EL								0.04 %		
Acquisition and ownership of buildings	CCM 7.7	70,486	29.52 %	EL	N/EL	N/EL	N/EL	N/EL	N/EL								32.60 %		
CapEx of taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-aligned activities) (A.2)		107,883	45.19 %	45.19 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %								47.73 %		
A. CapEx of taxonomy-enabled activities (A.1+A.2)		109,779	45.98 %	45.98 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %								48.62 %		
B. NON-TAXONOMY-ELIGIBLE ACTIVITIES																			
CapEx of activities not eligible for taxonomy (B)		128,979	54.02 %																
TOTAL (A+B)		238,758	100 %																

¹ Abbreviation of the respective environmental objective (CCM = climate change mitigation, CCA = climate change adaptation, WTR = water, PPC = pollution, CE = circular economy, BIO = biodiversity) and number of the economic activity in accordance with the Delegated Acts to the Taxonomy Regulation

² Y – Yes, taxonomy-eligible and taxonomy-aligned activity for the relevant environmental objective; N – No, taxonomy-eligible activity but not taxonomy-aligned for the relevant environmental objective; N/EL – 'not eligible', non-taxonomy-aligned activity for the relevant environmental objective

³ Compliance with minimum social standards in accordance with Article 18 of the Taxonomy Regulation

⁴ E – Enabling activities under Article 16 of the Taxonomy Regulation that directly enable other activities to make a significant contribution to one or more of the environmental objectives ('enabling activities')

⁵ T – Transitional activities pursuant to Article 10 (2) of the Taxonomy Regulation that support the transition to a climate-neutral economy ('Transitional activities')

⁶ EL – 'eligible', activity eligible for taxonomy for the respective environmental objective, N/EL – 'not eligible', activity not eligible for taxonomy for the respective environmental objective

⁷ The values for 2023 include the adjustments described in the text.





Registration form: OpEx share from goods or services associated with taxonomy-aligned economic activities – Disclosure for 2024

Economic activities	Code ¹	2024		Criteria for a significant contribution						DNSH criteria ('No significant impairment')				Minimum protection ³	Proportion of taxonomy-aligned (A.1) or taxonomy-capable (A.2) OpEx, 2023	Category enabling activity ⁴	Category transitional activity ⁵		
		OpEx	OpEx share 2024	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biological diversity	Climate change mitigation	Climate change adaptation	Water	Pollution					Circular economy	Biological diversity
		Tsd. €	%	Y; N; N/EL ²	Y; N; N/EL ²	Y; N; N/EL ²	Y; N; N/EL ²	Y; N; N/EL ²	Y; N; N/EL ²	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Ecologically sustainable activities (taxonomy-aligned)																			
OpEx of environmentally sustainable activities (taxonomy-aligned) (A.1)		0	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %								0.00 %		
of which enabling activities		0	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %								0.00 %	E	
of which transitional activities		0	0.00 %	0.00 %													0.00 %		T
A.2 Taxonomy-aligned but not environmentally sustainable activities (non-taxonomy-aligned activities)																			
				EL; N/EL ⁶	EL; N/EL ⁶	EL; N/EL ⁶	EL; N/EL ⁶	EL; N/EL ⁶	EL; N/EL ⁶										
OpEx of taxonomy-aligned but not environmentally sustainable activities (non-taxonomy-aligned activities) (A.2)		0	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %								0.00 %		
A. OpEx of taxonomy-eligible activities (A.1+A.2)		0	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %								0.00 %		
B. NON-TAXONOMY-ELIGIBLE ACTIVITIES																			
OpEx of non-taxonomy-eligible activities (B)		11,850	100.00 %																
TOTAL (A+B)		11,850	100 %																

¹ Abbreviation of the respective environmental objective (CCM = climate change mitigation, CCA = climate change adaptation, WTR = water, PPC = pollution, CE = circular economy, BIO = biodiversity) and number of the economic activity in accordance with the Delegated Acts to the Taxonomy Regulation

² Y – Yes, taxonomy-eligible and taxonomy-aligned activity for the relevant environmental objective; N – No, taxonomy-eligible activity but not taxonomy-aligned for the relevant environmental objective; N/EL – 'not eligible', non-taxonomy-aligned activity for the relevant environmental objective

³ Compliance with minimum social standards in accordance with Article 18 of the Taxonomy Regulation

⁴ E – Enabling activities under Article 16 of the Taxonomy Regulation that directly enable other activities to make a significant contribution to one or more of the environmental objectives ('enabling activities')

⁵ T – Transitional activities pursuant to Article 10 (2) of the Taxonomy Regulation that support the transition to a climate-neutral economy ('Transitional activities')

⁶ EL – 'eligible', activity eligible for taxonomy for the respective environmental objective, N/EL – 'not eligible', activity not eligible for taxonomy for the respective environmental objective





Registration form: Share of revenue from goods or services associated with taxonomy-aligned economic activities – Disclosure for 2024

Economic activities	Code ¹	2024		Criteria for a significant contribution						DNSH criteria ('No significant impairment')						Minimum protection ³	Proportion of taxonomy-aligned (A.1) or taxonomy-capable (A.2) Companies Revenue, 2023	Category enabling activity ⁴	Category transitional activity ⁵
		Revenue	Share of revenue 2024	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biological diversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biological diversity				
		Tsd. €	%	Y; N; N/EL ²	Y; N; N/EL ²	Y; N; N/EL ²	Y; N; N/EL ²	Y; N; N/EL ²	Y; N; N/EL ²	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Ecologically sustainable activities (taxonomy-aligned)																			
Revenue of environmentally sustainable activities (taxonomy-aligned) (A.1)		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								0.00%		
of which enabling activities		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								0.00%	E	
of which transitional activities		0	0.00%	0.00%													0.00%		T
A.2 Taxonomy-aligned but not environmentally sustainable activities (non-taxonomy-aligned activities)																			
				EL; N/EL ⁶	EL; N/EL ⁶	EL; N/EL ⁶	EL; N/EL ⁶	EL; N/EL ⁶	EL; N/EL ⁶										
Revenue of taxonomy-aligned but not environmentally sustainable activities (non-taxonomy-aligned activities) (A.2)		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								0.00%		
A. Revenue of taxonomy-eligible activities (A.1+A.2)		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								0.00%		
B. NON-TAXONOMY-ELIGIBLE ACTIVITIES																			
Revenue of activities not eligible for taxonomy (B)		6,305,762	100.00%																
TOTAL (A+B)		6,305,762	100%																

¹ Abbreviation of the respective environmental objective (CCM = climate change mitigation, CCA = climate change adaptation, WTR = water, PPC = pollution, CE = circular economy, BIO = biodiversity) and number of the economic activity in accordance with the Delegated Acts to the Taxonomy Regulation

² Y – Yes, taxonomy-eligible and taxonomy-aligned activity for the relevant environmental objective; N – No, taxonomy-eligible activity but not taxonomy-aligned for the relevant environmental objective; N/EL – 'not eligible', non-taxonomy-aligned activity for the relevant environmental objective

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⁴ E – Enabling activities under Article 16 of the Taxonomy Regulation that directly enable other activities to make a significant contribution to one or more of the environmental objectives ('enabling activities')

⁵ T – Transitional activities pursuant to Article 10 (2) of the Taxonomy Regulation that support the transition to a climate-neutral economy ('Transitional activities')

⁶ EL – 'eligible', activity eligible for taxonomy for the respective environmental objective, N/EL – 'not eligible', activity not eligible for taxonomy for the respective environmental objective





Bechtle is not involved in any economic activity related to the generation of energy from fossil gas or nuclear power. We therefore do not complete reporting forms 2 to 5 in accordance with the EU Regulation. Reporting form 1 is shown below:

Report form 1: Activities in the areas of nuclear energy and fossil gas

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.	No
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 improvement using the best available technologies, finances such activities or holds risk positions in connection with these activities.	No
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.	No
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.	No
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.	No
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.	No



CLIMATE CHANGE

STRATEGY

Development of the transition plan for climate protection

How we as a company can contribute to climate protection and adaptation to climate change is defined in the Bechtle Climate Protection Strategy 2030 published in August 2022. This was revised in 2024 as part of the SBTi commitment and approved by the Executive Board. The short-term targets up to 2030 were derived from the criteria of the Science Based Target initiative (SBTi), with the aim being to reduce Scope 1 and Scope 2 emissions by 50 per cent by 2030. The reduction target for Scope 3 emissions is 27.5 per cent for Scope 3.6, 6.7 and 3.9, and 55 per cent for Scope 3.1. We have defined 2019 as the base year. The roadmap follows the scientifically based reduction targets of the SBTi, and Bechtle has signed the 2023 commitment letter to achieve the 1.5-degree target by 2030. The targets developed will be submitted to SBTi for validation in 2025. The development of long-term targets up to 2050 for a net-zero-compliant reduction pathway was carried out as part of a net-zero feasibility analysis. Using the results of the feasibility study, we are currently in the evaluation process, in which we are analysing the implementation of specific long-term targets and the measures required to achieve them. On this basis, the development of a transition plan was started in the 2024 reporting period and will be finalised in 2025.

In the area of our business activities, our vehicle fleet contributes significantly to emissions, as do the energy costs for maintaining office buildings, warehouses and data centres. In the upstream and downstream value chain, emissions are generated during the production, transport and use of the products we sell. This is why we are focussing our climate protection measures on the biggest sources of CO₂e-emissions in the areas of mobility, energy, procurement and logistics.

Overview of the focal topics of the Bechtle Climate Protection Strategy 2030

Energy
<ul style="list-style-type: none"> • Increasing the energy efficiency of our locations • Own power generation, use of geothermal energy • Purchase of green electricity
Mobility
<ul style="list-style-type: none"> • Sustainable fleet strategy • Intensification of alternative drives • Environmentally friendly travelling and commuting
Procurement
<ul style="list-style-type: none"> • Sustainable purchasing strategy • Close cooperation with suppliers
Logistics
<ul style="list-style-type: none"> • More climate-friendly logistics (packaging and transport)
Awareness
<ul style="list-style-type: none"> • Sensitisation of internal and external stakeholders

We explain the focus topics in more detail below:

Energy. The energy consumption of the buildings used by Bechtle is an important element in avoiding and reducing emissions. Sustainable real estate policies for the Bechtle Group are therefore part of the set of measures, as is climate-friendly energy supply in the Scope 2 category. Here we are focussing on the purchase of green electricity and our own generation using photovoltaics and geothermal energy, as well as energy efficiency measures.





Mobility. Customer proximity is part of our business model. The Bechtle account managers, consultants and IT service engineers therefore need to be mobile in order to take care of the customers on site, and as a result the vehicle fleet in the Bechtle Group accounts for a significant proportion of the CO₂e-emissions caused by Bechtle. This means the expansion of e-mobility is the greatest decarbonisation lever in the area of our own business activities. By continuing and further developing the existing sustainable vehicle fleet strategy, Bechtle is gradually realising the switch to sustainable drives by 2030.

Procurement. In the area of Scope 3 emissions, which occur along the upstream and downstream value chain, the focus is on Scope sub-category 3.1 "Purchased goods and services" as the main source of our emissions. Cooperation with suppliers, a sustainable procurement strategy and a green IT portfolio definition are the most important measures we have planned to achieve our Scope 3 reduction targets.

Awareness. An e-learning programme was developed to raise employee awareness.

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES



For information on the IROs, see page 117 ff

As part of our materiality analysis, we identified two risks for the topic of climate change in the sub-topic of adaptation to climate change, two negative impacts in the sub-topic of climate change mitigation, and four negative and one positive impact for the sub-topic of energy. The following table provides an overview of the material risks and impacts identified in relation to climate change: For information on the IROs can be found on page 117 ff:

Material risks, negative and positive impacts related to climate change

Climate change adaptation	Risk of unachieved reduction targets
	Risk of rising product costs
Climate change mitigation	Negative impact on climate change due to the development of mines that lead to GHG emissions
	Negative impact on climate change due to the movement of goods from abroad (suppliers), leading to CO ₂ emissions (Scope 3)
Energy	Negative impact on climate change due to the high energy consumption for the extraction of the raw materials used in Bechtle products, which leads to energy-related GHG emissions (Scope 3)
	Negative impact on climate change due to the energy consumption of the data centres operated by Bechtle, which leads to energy-related GHG emissions
	Negative impact on climate change due to the high energy consumption within the production processes of the Bechtle hardware sold, which leads to energy-related GHG emissions (Scope 3)
	Negative impact on climate change due to energy consumption for the disposal and, if applicable, recycling of products sold by Bechtle, which leads to energy-related GHG emissions (Scope 3)
	Positive impact on the use of clean energy, counteracting the climate-related rise in temperature through the expansion of photovoltaic systems and geothermal energy

Policies related to climate protection and adaptation to climate change

Overall, the findings from the materiality and climate risk analysis do not lead to a change in the business model. The Climate Protection Strategy 2030 will gradually address the identified impacts, risks and opportunities associated with climate change mitigation and adaptation. The system specified by SBTi enabled us to consider the following areas: climate protection, adaptation to climate change, energy efficiency and the use of renewable energies. We signed the SBTi commitment letter in September 2023, and validation will take place in the 2025 fiscal year.





Actions and resources in relation to climate change policies

Property projects are being implemented on an ongoing basis in accordance with a five-point plan agreed with the CEO – including the company's own energy production using photovoltaics and geothermal energy. The sustainable fleet strategy focuses on reducing emissions by continuously electrifying the fleet. The development of a sustainable procurement strategy in the 2025 fiscal year addresses the effects in the upstream value chain, and a circular economy policy in the downstream value chain. The medium-term development of a sustainable travel guideline focuses on the impacts in the context of mobility. Other measures to reduce transport emissions include sustainable transmission management.

METRICS AND TARGETS

Targets related to climate change mitigation and adaptation

The greenhouse gas reduction targets are distributed across the various emissions categories along the value chain in accordance with the Greenhouse Gas Protocol (GHG). Within this framework, Scope 1 and Scope 2 emissions are to be reduced by 50 per cent by 2030. The reduction in Scope 3 emissions, intensity-related, amounts to 27.5 per cent in Scope 3.6, 6.7. and 3.9. and 55 per cent in Scope 3.1. Below is a breakdown of the percentage reduction targets for each emissions category for which a target has been set for 2030 in accordance with SBTi. The main decarbonisation levers, such as the electrification of the vehicle fleet, sustainable real estate policies with an energy supply from photovoltaics and geothermal energy as well as improved energy efficiency, the Group-wide promotion of green electricity, sustainable mobility and decarbonisation in the supply chain are necessary for this. We have defined 2019 as the base year, and the target year for the short-term targets is 2030.

SBTi target as part of the 2030 Bechtle Climate Protection Strategy, combined target for Scope 1 and 2

in t CO₂e

Emission category	Looking back		Reporting period 2024	Change	Stage target	Reduction	
	Base year 2019	2023				Target year 2030	2030/2019
Scope 1	21,080	18,144	17,823*	-2%	n/a	14,780	-30%
Scope 2	9,357	3,328	2,570*	-23%	n/a	430	-95%
Scope 1 & 2	30,438	21,472	20,393	-5%	n/a	15,210	-50%
Scope 3.1 Intensity t CO ₂ e/business volume T€	0.254	0.211	0.208	-1%	n/a	0.114	-55%
Scope 3.1	1,364,198	1,647,243	1,656,070	1%	n/a	1,142,606	
Scope 3.3	6,398	5,583	5,820*	4%	n/a	**	
Scope 3.4	38,340	51,804	49,354	-5%	n/a	**	
Scope 3.5	100	79	83*	4%	n/a	**	
Scope 3.6	8,359	9,028	10,623	18%	n/a	5,450	-35%
Scope 3.7	9,479	11,240	11,736	4%	n/a	7,450	-21%
Scope 3.9	4,307	3,518	3,194	-9%	n/a	3,150	-27%
Total Scope 3.6, 3.7, 3.9	22,145	23,786	25,553	7%	n/a	16,050	-27.5%
Scope 3.11	419,052	345,325	411,689	19%	n/a	**	
Scope 3.12	373	319	287	-10%	n/a	**	
Total emissions	1,881,042	2,095,610	2,169,248	4%	n/a	**	

* 2024 forecast values based on headcount development
 ** No target value for 2030 target year

We collect our energy data annually as part of our sustainability reporting and calculate our Scope 1-3 categories. The calculations follow the requirements of the GHG Protocol. In Scope 1 and 2, a consumption-based approach is pursued using primary data. Using existing consumption data, the emissions are calculated using the emission factors of DEFRA (Department for Environmental, Food & Rural Affairs, UK) and the AIB (European Residual Mix of the Association of Issuing Bodies). In Scope 3, the calculations are essentially based on expenditure-based approaches that fulfil the requirements of the GHG. Depending on the category, the calculation was refined using available activity data (including quantities and volumes). A hybrid calculation method was used for Scope 3.1,





in which available CO₂e values per product group and manufacturer-specific, expenditure-based emission factors are used. Primary data from manufacturers in the form of evaluated PCF information accounts for 79 per cent of this figure. Updates to the calculation methodology based on data refinements are implemented retrospectively up to the base year in accordance with the GHG. This allows us to measure our progress annually and, if necessary, readjust and intensify measures. The development of energy consumption and emissions is analysed in central sustainability management and in cooperation with real estate and fleet management as well as procurement and logistics in order to derive the measures required to achieve the targets. The objectives were developed taking into account the scientific requirements of SBTi and the findings from the materiality analysis as part of the stakeholder interviews.

Energy consumption and mix

Figures for energy consumption in the areas of electricity, district heating and heating resources can only be provided as forecast values for the 2024 reporting period. This is due to the downstream billing of energy suppliers. Forecasts are designated as such. The forecasts are determined on the basis of the consumption values of the previous years and the headcount development for a growth consideration of Bechtle. For this purpose, the actual consumption of previous years is set in relation to the headcount and forecast for the reporting period. The share of electricity from renewable energy was 55 per cent in 2023 and is expected to reach 60 per cent in 2024. We have assumed this for the calculation of the forecast. We can report district heating from renewable energy for the headquarters in Neckarsulm. This accounts for around 50 per cent of total district heating. The total energy consumption from fossil and nuclear sources relates to electricity (excluding electricity from renewable sources), fuels, heating energy and district heating (outside the head office). The following table provides an overview of energy consumption:

Energy consumption and mix

	in MWh					
	2024	2023	2022	2021	2020	2019
Fuel consumption for heating energy	12,465*	11,959	11,903	11,869	10,772	10,377
Fuel consumption for fuel	62,379	63,805	61,348	50,706	54,708	73,455
Fuel consumption for electricity	21,167*	21,622	21,959	21,822	21,699	21,061
Fuel consumption for district heating	4,590*	4,404	4,344	5,259	4,662	3,487
Energy consumption electricity – share of renewable supply in %	60*	55	45	43	n/a	n/a
Energy consumption electricity from renewable sources	12,750*	11,923	9,928	9,375	n/a	n/a
Energy consumption of electricity from non-renewable sources (including fossil, nuclear)	8,416*	9,700	12,032	12,447	21,699	21,061
Total energy consumption from fossil and nuclear sources	85,555*	88,018	87,591	77,174	n/a	n/a
Total energy consumption from renewable sources	15,045*	13,771	11,963	12,482	n/a	n/a
Total energy consumption	100,601*	101,789	99,554	89,656	91,841	108,379

* Estimate on 2024 headcount development

Gross GHG emissions for Scope 1, Scope 2, and Scope 3 categories, as well as total GHG emissions

When calculating our direct and indirect greenhouse gas (GHG) emissions, we follow the approaches of the Greenhouse Gas Protocol (GHG). The GHG Protocol distinguishes between three categories of GHG emissions, known as Scopes: According to this distinction, the heating energy from fossil fuels used in Bechtle buildings and the emissions from the Bechtle vehicle fleet belong to Scope 1. Scope 2 includes the emissions from energy sources such as electricity and district heating that we purchase externally.





Scope 3 emissions relate to those activities that occur in the upstream and downstream value chain. In the 2021 Bechtle Sustainability Report, we calculated Bechtle's indirect Scope 3 emissions for the first time. As a first step, we conducted a materiality analysis of all 15 Scope 3 categories under the GHG Protocol and identified the following nine as relevant for Bechtle:

- Scope 3.1: Purchased goods and services
- Scope 3.3: Fuel and energy-related emissions (not in Scope 1 and 2)
- Scope 3.4: Upstream transportation and distribution
- Scope 3.5: Waste
- Scope 3.6: Business travel
- Scope 3.7: Employee commuting
- Scope 3.9: Downstream transportation and distribution
- Scope 3.11: Use of sold products
- Scope 3.12: End-of-life treatment of sold products

The following tables show the emissions identified for Bechtle in Scope 1, Scope 2, and Scope 3. All of the Bechtle Group companies are fully consolidated.

CO₂ emissions Scope 1 and 2

in t CO₂e

	Group					
	2024	2023	2022	2021	2020	2019
Heating energy emissions	2,446*	2,347	2,350	2,368	2,167	2,096
Vehicle fleet emissions	15,377	15,797	15,478	12,684	13,895	18,984
Total Scope 1 emissions	17,823	18,144	17,827	15,052	16,061	21,080
Emissions – electricity market-based	2,106*	2,883	4,739	6,363	7,787	9,051
Emissions – electricity location-based	6,649*	6,379	6,974	6,806	6,177	7,092
District heating emissions	463*	445	379	353	301	306
Total Scope 2 emissions	2,570	3,328	5,118	6,716	8,088	9,357
Total amount	20,393	21,472	22,946	21,768	24,149	30,438

* Estimate on 2024 headcount development

CO₂ emissions Scope 3

in t CO₂e

	Group					
	2024	2023	2022	2021	2020	2019
3.1 Purchased goods and services	1,572,959	1,560,642	1,662,519	1,592,619	1,481,399	1,364,198
3.3 Fuel and energy-related emissions	5,820*	5,583	5,934	5,513	5,135	6,398
3.4 Upstream transportation and distribution	49,354	51,804	50,161	43,645	41,326	38,340
3.5 Waste	61*	59	57	50	47	52
3.5 Water	21*	21	20	20 ¹	47	48
3.6 Business travel (central data)	10,623	9,028	6,218	3,189	3,713	8,359
3.7 Employee commuting	11,736	11,240	10,293	6,649	5,927	9,479
3.9 Downstream transportation and distribution	3,194	3,518	3,914	4,328	4,485	4,307
3.11 Use of sold products	411,685	345,829	405,513	427,257	403,384	419,052
3.12 End-of-life treatment of sold products	287	319 ²	386 ²	378 ²	369 ²	373 ²
Gross volume	2,065,740	1,987,537	2,145,014	2,083,646	1,945,833	1,850,604

* Estimate on 2024 headcount development

¹ 2021 water emissions halved as the emission factor has been halved

² Scope 3.12: Retrospective restatement of emission factors due to a corrected error in the DEFRA Set 2024 for transport emissions in the recycling and incineration recovery types

Notes on the calculation of emissions:

Emission values marked with * can only be given as forecast values for the 2024 reporting period. This is due to after-the-fact downstream billing by energy suppliers. Forecasts are designated as such. The forecasts are determined on the basis of the actual emissions of previous years and the headcount development for a growth consideration of Bechtle. For this purpose, the actual emissions of previous years are set in relation to the number of employees and forecast for the reporting period.

The reduction in emissions in the area of water in 2021 is due to a halving of the emission factor in accordance with UK Government GHG Conversion Factors for Company Reporting.

Scope 3.12 emissions were adjusted retrospectively to the base year 2019. The reason for this is an adjustment of the emission factors. DEFRA (Department for Environmental, Food & Rural Affairs, UK) has corrected an error in the area of transport emissions in the recycling and incineration recovery types.





In Scope 3.6, 3.7 and 3.9 as well as 3.4, the calculation was subsequently adjusted in March 2024 in order to determine all transport-related emissions on a WTW basis. In addition to GHG-compliant calculations, the SBTi criteria for calculating emissions and climate protection targets were also implemented. The adjustments were made retroactively to the base year 2019.

In Scope 3.1 and 3.11, a delayed publication of the CDP reports and PCF sheets resulted in an update of the supplier-specific emission factors and consequently a change in the 2023 emission value. When determining the supplier-specific emission factors, the respective business share of the eight largest suppliers of the previous year and the corresponding exchange rate at the beginning of the year, which relates to the reporting period of the CDP reports, are used. These were also used as the basis for the 2024 calculation. Internal exchange rates are used to determine the supplier-specific emission factors.

Emissions were determined using primary data on the basis of selected manufacturer PCF sheets from the previous year.

In the area of Scope 1 and 2, changes in emission values for previous years have arisen due to subsequent invoicing.

Intensity of total GHG emissions Scope 1, 2 and 3

	2024	2023	Deviation 2024 / 2023	2022	2021	2020	2019
CO ₂ e emissions / revenue (market-based)	0.331	0.313	5 %	0.360	0.397	0.390	0.399
CO ₂ e emissions / revenue (location-based)	0.332	0.313	5 %	0.360	0.397	0.390	0.399

POLLUTION

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

In our materiality analysis, we identified the following twelve negative impacts with regard to pollution along our value chain. A detailed description of the IROs can be found on page 122 ff.



For information on the IROs, see page 122 ff

Material impacts in the area of pollution

Air pollution	Negative impact on air quality due to toxic emissions from the extraction of raw materials
	Negative impact on air quality due to heavy metal emissions (mercury) in raw material extraction (focus: gold)
	Negative impact on air quality due to transport and distribution
	Negative impact on air quality due to informal disposal of electronic waste (assumption: disposal takes place in the global South)
Water pollution	Negative impact on air quality due to the manufacture (production) of products sold by Bechtle
	Negative impact on water quality due to the discharge of polluted water during the extraction of raw materials for the products sold by Bechtle
Soil contamination	Negative impact on water quality due to the contamination of water by metallic raw materials during the further processing phase of the products sold by Bechtle
	Negative impact on soil quality due to pollution from the use of chemical substances for the production of hardware sold by Bechtle
	Negative impact on soil quality due to the input of pollutants during the extraction of the raw materials used to produce the hardware sold by Bechtle
Substances of especially high concern & substances of very high concern	Negative impact on soil quality due to the input of pollutants in raw material extraction (Focus: gold mining in Brazil)
	Negative impact on people and the environment due to the use of heavy metals in the production of hardware sold by Bechtle
Microplastics	Negative impact on the environment due to the use of plastic in the production of hardware sold by Bechtle





Policies related to pollution

We want to mitigate the negative environmental impact of our business activities and our contribution to the value chain, which is why our most important policy in the area of the upstream value chain is our Code of Conduct for Suppliers of Goods and Services (hereinafter referred to as the Supplier Code). In it, we call on our suppliers to take a responsible approach to environmental protection. This includes negative impacts in connection with air, water and soil pollution and, implicitly, the use of substances of very high concern. We aim to minimise negative impacts and prevent emergencies and damage with the help of the Code and the review of our suppliers' sustainability performance via the document-based EcoVadis rating. The Supplier Code of Conduct contains guidelines on how to avoid negative impacts on the environment. Further information on the Supplier Code of Conduct can be found in the chapter Workers in the value chain, page 164 ff. The supplier management team at the service company Bechtle Logistik & Service is responsible for signing the Code and monitoring suppliers. Its management reports directly to the Executive Board member who is also responsible for sustainability.

In the area of the downstream value chain, the sustainability strategy addresses the issue of sustainable logistics and has defined initial measures, although these have not been conceptually anchored. Until 2024, the end of the value chain was the proper reprocessing, recycling or disposal of the products by Bechtle Remarketing. This line of business was transferred to the service company Bechtle Logistik & Service in the fiscal year and is currently undergoing final integration. As part of this process, the relevant specialist department is developing a circular IT policy that is expected to be adopted in the course of 2025. Another important policy will be the sustainable procurement strategy, which is currently being finalised and should be adopted in the course of 2025.


Measures and resources in connection with pollution

We did not implement any new individual measures in the reporting period. New measures are planned as part of the sustainable procurement strategy currently being developed, but have not yet been finalised. The EcoVadis document-based supplier review – including the use of the IQ Risk Tool – has been our largest, ongoing individual measure for around three years. The review by EcoVadis covers, in particular, our main suppliers and products in the upstream value chain.

METRICS AND TARGETS

Targets related to pollution

We are endeavouring to establish regular data collection on water and soil pollution at our suppliers by 2028 in order to be able to provide corresponding metrics. We also want to reduce pollution along the entire supply chain by 2030. Beyond these qualitative ambitions, we have not currently set any measurable, results-oriented or voluntary targets. We are pursuing a target definition with the sustainable procurement strategy currently being developed and the revision of the sustainability strategy.


See Workers in the value chain, page 164 ff



RESOURCE USE AND CIRCULAR ECONOMY

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES



For information on the IROs, see page 124 f

In our materiality analysis, we identified four negative impacts, one risk and one opportunity with regard to resource use and the circular economy, as summarised in the following table. A detailed description of the IROs can be found on page 124 f.

Material impacts, risks and opportunities in the area of resource use and the circular economy

Resource inflows, including resource use	Negative impact on the environment due to the extraction and processing of raw materials required for the hardware sold by Bechtle
	Negative impact on the environment due to the use of natural resources that are available in limited quantities
	Risk of rising procurement costs
	Opportunity for positive monetary effects, image enhancement and competitive advantage through the sale of sustainable, digital technologies, products and IT solutions
Resource outflows in connection with products and services	Negative impact on the environment due to the unsustainable use of resources
	Negative impact on the environment due to lack of recyclability of raw materials

Policies related to resource use and the circular economy

We are committed to the careful use of natural resources and have enshrined this in our Bechtle Sustainability Strategy 2030. The circular economy is an integral part of Bechtle's sustainability strategy as part of the environmental field of action. In our sustainability programme, we have set the goal of developing a group-wide circular IT policy for IT hardware, which we began developing in the 2024 fiscal year. It is to be adopted and gradually implemented in the course of 2025. On the one hand, the policy should support the reduction of primary raw materials used by keeping used IT hardware and the raw materials used in

it in the cycle and, on the other hand, promote the proper recycling of raw materials. We would also like to promote sustainable procurement with our procurement strategy, which is currently being developed.

Measures in connection with resource use and the circular economy

We will define measures related to resource use and the circular economy in both the future sustainable procurement strategy and the Circular IT policy.

METRICS AND TARGETS

Targets related to resource use and the circular economy

As both the Circular IT policy and the sustainable procurement strategy have not yet been finalised, we do not yet have any measurable, results-oriented targets in relation to the material IROs in connection with resource use and the circular economy. We have planned this for the next two years.

Resource inflows

Bechtle generates a significant proportion of its business volume with IT hardware, such as computers, notebooks, servers, network technology and peripheral devices, whose main materials include metals (e.g. aluminium, copper), plastics, critical raw materials and rare earths (e.g. neodymium, tantalum, cobalt). The packaging is mainly made of cardboard, plastic and in some cases recyclable materials. In the upstream value chain, water is also required for the production of semiconductors and other components. Property, plant and equipment, such as production machinery and logistics centres, play a central role in the manufacture and distribution of products.





Resource outflows

Bechtle's resource outflows are closely linked to the main IROs in the area of resource use and the circular economy. As part of our business activities, our customers in particular generate waste from the disposal of IT hardware containing valuable raw materials such as gold, tungsten and rare earths.

Products and materials. The manufacturers of IT hardware specify an expected service life in their product data sheets, but this depends on the respective product type and also differs between models.

We were able to determine the following expected average shelf life for the following product groups based on product data sheets from established manufacturers: Monitors five years, PCs five years, workstations four years, notebooks four years, tablets three years, smartphones two years, servers four years, storage system rackmounts four years, docking stations four years, thin clients five years and printers three years.

Only a few industry averages are available. For example, a study by the Öko-Institut Freiburg shows an average shelf life of four years for tablets and an average shelf life of 2.5 years for smartphones. For PCs, notebooks and monitors, an average shelf life of five years.

As part of the EU Right to Repair Act, a repair index for notebooks and smartphones is to be established in Germany in the course of 2025, which we can use as a rating system. France is the only EU country to have introduced such an index, the "Indice de réparabilité". As the evaluation within a product group varies greatly and depends on the individual properties of a single product, no generalised statements can be made regarding the reparability of the products.

The hardware products consist mainly of electronic components (raw materials such as metals or rare earths), plastic and displays, which are usually made of glass and liquid crystals. The recyclable content in our products and packaging cannot be influenced by us as an IT retailer, nor is it traceable across products and manufacturers. In 2024, 2,739,573 parcels left our warehouses, 753,921 of which were packaged by Bechtle, accounting for 28 per cent of our own cardboard packaging. Our own cardboard used is 100 per cent recyclable.

Information on the proportion of recycled materials used in the end products (post-consumer recycled materials) is only available from the major manufacturers in relation to product series and relates to different materials; we are currently unable to analyse this information at the product level.

The EU's general recycling rate can provide an initial indication of the proportion of recycled content in new products. According to data from the European Parliament, the recycling rate for electronic waste is less than 40 per cent. The European Environment Agency indicates a recycling rate of 32 per cent for electronic waste for 2022. Materials used in new products, such as aluminium or plastic, can already consist of recycled waste. Recyclability also depends heavily on the design. If the installed components of the IT hardware can be cleanly separated, a higher recycling rate is possible than with glued components.



SOCIAL INFORMATION

OWN WORKFORCE

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

We identified three material risks and one material opportunity for own workforce as part of our materiality analysis. Alongside the term “own workforce”, we also use the word “employees”.



For information on the IROs, see page 125 ff

The following table provides an overview of the risks and opportunities for own workforce: A detailed description of the IROs can be found on page 125 ff.

Material risks and opportunities relating to the own workforce

Working conditions: appropriate remuneration	Risk: fair wages and working conditions
Working conditions: appropriate remuneration / health and safety	Opportunity: employee recruitment and retention
Equal treatment and equal opportunities for all: diversity	Risk: missed diversity standards
	Risk: missing diversity KPIs

Policies related to own workforce

In the following, we describe those policies from the areas of human resources and personnel development that are relevant to the above-mentioned risks and opportunity.

Code of Conduct. The Bechtle Code of Conduct is binding for all Bechtle employees and forms the basis for the ethical and responsible behaviour of all members of staff. It explicitly includes the commitment to ensuring fair working conditions as an integral component. The Code of Conduct thus refers to the risk of “fair pay and working conditions”, creating the basis for a good working environment and positively impacting the opportunity to attract and retain employees. Further information on the Code of Conduct can be found on page 176 f.

Occupational health and safety. Bechtle aims to provide its employees with a safe and productive working environment in which work-related injuries and illnesses are avoided. Among other things, this should minimise dissatisfaction and retain employees by making them feel safe and comfortable in their workplace, which contributes to the “employee recruitment and retention” opportunity. In the area of occupational health and safety, we are committed to complying with the applicable legal requirements in the respective countries of our locations and our own standards.

In line with the Bechtle business model based on the principle of networked decentralisation, responsibility for the management of occupational health and safety for all employees lies with the respective management of the individual company, with governance differing in Germany and abroad. The foreign companies organise the management of occupational health and safety and their measures, such as training and instruction, independently and in accordance with their national law.



Further information on the Code of Conduct, see page 176 f





The majority of employees – 11,012 employees or 70 per cent – work in Germany. The German Bechtle companies are supported by Bechtle AG's central coordination centre, and this centre maintains contact with the commissioned occupational health service, which regularly inspects the locations, identifies potential hazards and provides support in minimising occupational safety risks. Together with the occupational health service, the coordination centre instructs managing directors throughout Germany on their duties and provides e-learning training material for employees (the e-learning covers the basic topics of occupational safety, ergonomics, health, first aid and fire protection). All employees in Germany regularly receive guidance on occupational safety and have access to the German Occupational Safety Act (ASiG) via the Internet. In quarterly meetings, the central coordination centre reviews the status quo and discusses current developments. In addition, each German location has its own occupational safety committee, which meets four times a year and consists of the local occupational safety specialists and members of the management. The committee decides on the necessary local measures.

In addition, Bechtle AG's occupational health and safety management in Neckarsulm and Gaildorf has been certified in accordance with DIN EN ISO 45001 since 2021. A member of the Executive Board is responsible for certification and is involved in the audit process. The central coordination centre for occupational safety is guided by the requirements of this standard in its support for the German companies.

Human resources strategy. In order to integrate the identified risks and the opportunity into the company's strategy and address current challenges in the area of human resources (HR), such as the shortage of skilled labour, Bechtle initiated development of an HR strategy as the most important measure in the 2024 fiscal year. This is to be adopted by the Executive Board in the course of 2025 and is intended to serve all Bechtle units as a guideline to support their HR work, contribute to the satisfaction and well-being of all employees, and positively influence the working atmosphere. The HR strategy is derived from Vision 2030 and the sustainability strategy and is divided into five dimensions: efficiency, diversity, collaboration, talent and employer attractiveness.

Diversity strategy. By signing the Diversity Charter in April 2020, Bechtle AG joined a nationwide corporate initiative and the largest network for diversity management in Germany. By signing the Charter, we have committed ourselves to creating an appreciative and unprejudiced working environment –regardless of gender and gender identity, ethnic background and nationality, physical and mental abilities, religion and ideology, sexual orientation, social background and age. This corresponds to the seven dimensions of the Diversity Charter. We apply this voluntary commitment to all Bechtle companies in Germany and abroad.

The Bechtle DE&I strategy (Diversity, Equity & Inclusion), which was adopted by the full Executive Board in November 2024, serves as a compass for the implementation of the commitment entered into and in relation to the risks. It has a direct impact on the opportunity of "employee recruitment and retention" as well as the risks of "missed diversity standards" and "missing diversity KPIs".

Our aim is to promote an inclusive corporate culture in all companies and to implement targeted measures and strategies to promote diversity and equal opportunities. The strategy addresses all seven dimensions of the Diversity Charter. Among other things, it takes up the ban on discrimination that we have already laid out in our Code of Conduct:

The DE&I strategy initially focusses on gender, physical and mental abilities, age and social background. These focus areas correspond to the areas in which we expect the greatest value contribution in the short to medium term with the available resources, both nationally and internationally. They form the basis for our integrative corporate culture, which creates room for future expansion. Short-term measures include the gradual introduction of confidential counselors, the integration of the Pride and Women communities, and the transparent presentation of progress through a diversity KPI dashboard.





Further short-, medium- and long-term measures are to be defined in the course of 2025. These should not only promote diversity within the company, but also contribute to the two diversity risks and the opportunity mentioned above: Measures in the area of diversity also automatically mean the existence of the necessary processes, standards and KPIs, which we can present in audits, ratings or tenders. A new Head of Diversity position was created in March 2024 for the development and implementation of the DE&I strategy, which was initially located in the HR area. Since January 2025 it has been part of Sustainability Management. Sustainability Management reports directly to the Executive Board member responsible for sustainability and therefore also for diversity and equal opportunities.

Processes to mitigate negative impacts and channels through which the employees can raise concerns

Employees can raise concerns via the compliance hotline, which is described in the chapter on corporate governance. Page 175 f.



See Governance information, page 175 f

Initiation of measures in relation to material impacts and approaches to mitigate material risks and capitalise on material opportunities related to the own workforce as well as the effectiveness of these measures and approaches

In 2024, we introduced the following measures relating to the own workforce and our own operations:

Measure	Reference to IRO	Time horizon	Expected results
Development of an HR strategy, including overarching human rights objectives	The HR strategy takes on an umbrella function and lays the strategic foundation for all the risks and opportunities mentioned.	2025	Formulation of the same expectations for all companies and units; guidelines that offer all parties security in implementation through the same expectations and formulated targets. Serves as a basis for the development of measures.
Implementation of confidential counsellors in the Bechtle business units to report confidential cases outside the compliance hotline	In addition to the official reporting channel, counsellors offer a personal, low-threshold contact point for problems. This contributes to the opportunity for "positive" employer branding and is intended to improve employee satisfaction.	2025	To be able to offer employees who do not wish to contact the compliance hotline a low-threshold, trustworthy service.
Derivation of new and evaluation of existing measures based on the new diversity strategy	Diversity measures are aimed at meeting the diversity standards demanded by the public, the financial market and customers and form the basis for avoiding risks regarding missing diversity standards and missing diversity KPIs.	2026	Ensure measurability





The following measures, which all relate to own workforce and Bechtle's own operations, were completed in 2024:

Measure	Reference to IRO	Expected results
Implementation of internal career paths such as expert careers, leadership development, specific programme for career jumpers, among others	This measure contributes to the opportunity for "positive" employer branding and is intended to improve employee satisfaction.	Increasing employee satisfaction and countering the shortage of skilled labour through further training
Formulation of the employer brand strategy, including roll-out of the new corporate design (new measure)	This measure contributes to the opportunity for "positive" employer branding and is intended to improve employee satisfaction.	Increase employee satisfaction and strengthen Bechtle's attractiveness as an employer to the outside world
Creation of a diversity management position	Central coordination is required to minimise the risks regarding missing diversity standards and missing diversity KPIs, and to address the issue of diversity 'strategically and holistically.	Strategic orientation of the topic of diversity through the creation of a central coordination centre
Analysis of the diversity categories defined by the Diversity Charter in relation to Bechtle and derivation of appropriate measures	In order to assess the risks of missing diversity standards and missing diversity KPIs and to derive KPIs, a holistic overview of diversity requirements and the status quo within Bechtle is required.	The analysis should provide us with a comprehensive overview of the dimensions and the associated requirements. In this way, we can ensure that we fulfil the commitment we have made to ourselves.
Analysis of the diversity status quo within the Bechtle Group and definition of metrics for measurability, such as the gender pay gap	In order to assess the risks regarding missing diversity standards and missing diversity KPIs and derive KPIs, a holistic overview of diversity requirements and the status quo within Bechtle is required.	Overview of the status quo should provide us with an overview of existing measures and existing KPIs. This serves as a basis for identifying gaps.
Development of a holistic DE&I strategy	A central strategy is required to minimise the risks described under 3 and 4 and to address the topic of diversity strategically and holistically. Furthermore, a DE&I strategy contributes to a company's image and increases employee satisfaction, which is why it also has a positive impact on risk 1 and the opportunity.	Strategic orientation of the topic



The following measures, which all relate to own workforce and our own operations, have already been introduced and were continued in the 2024 fiscal year:

Measure	Reference to IRO	Time horizon	2024 erreichte Fortschritte
Continuation of local, biannual employee satisfaction surveys and translation of results into concrete measures	The survey makes it possible to find out about satisfaction with the employer in general, but also with the salary, and helps with the development of remedial measures for the risk regarding the development of fair salaries and working environments.	Ongoing until 2030	Last realised in 2024
Continuation of our leadership initiative, including with dedicated training opportunities	Good leadership contributes to employee satisfaction and has a positive impact on the risk regarding fair salaries and working environments and the opportunity.	Ongoing until 2030	In 2024, 22 training sessions were held as part of the leadership initiative.
Continual development of the offering from the Bechtle Academy, including virtual and non-German training opportunities	In addition to income, professional development opportunities can play an important role in the choice of an employer, boosting loyalty to the company and helping with recruitment of new employees. This is a mitigation measure for the risk regarding fair salaries and working environments.	Ongoing until 2030	In 2024, 135 new training courses were added to the Academy's portfolio. This involves the further development of existing measures as well as the introduction of new training programmes. At the same time, training measures that are no longer relevant were removed from the portfolio.
Attraction of young people with a target-group-specific approach and expansion of collaborations with schools and universities	For the risk regarding fair salaries and working environments, we described how the level of the salary is a decision criterion for potential employees. We want to get people interested in Bechtle at an early stage in order to minimise this risk.	Ongoing until 2030	In 2024, we maintained the level of events for pupils and students as well as collaborations with schools and universities and our presence at trade fairs.
Continuous expansion of the group-wide corporate health management offering	A safe working environment and the avoidance of health hazards in the workplace contribute to positive employer branding and thus support the opportunity.	Ongoing until 2030	In 2024, we maintained the range of fitness courses, lectures (such as emotional eating or sleep) and events.
Further standardisation of our occupational health and safety protocols and fostering exchange on health-related topics across sites.	A safe working environment and the avoidance of health hazards in the workplace contribute to positive employer branding and thus support the opportunity.	Ongoing until 2030	2024, we were able to maintain the level in the area of occupational health and safety.






 More about
 data protection
 see page 170 ff

As described above, our Code of Conduct serves as the basis for our actions. We are guided by applicable international social standards and comply with the law. Among other things, we want to ensure that our employees are not negatively affected by our practices, and protection of personal rights and data protection play an important role here. Interested parties can find out more about data protection on page 170 ff.

METRICS AND TARGETS

Targets related to managing material negative impacts, advancing positive impacts and managing material risks and opportunities

In our sustainability strategy, we have formulated overarching targets up to 2030, whereby we have involved employees in workshops. The following table provides an overview of the 2030 targets relating to own workforce:

Focal point	Overarching goal 2030	Concrete goal
Employer attractiveness	We are strengthening our position as one of the leading employers in the IT sector in Europe. Central to this are the topics of employee satisfaction, individual development, training, leadership and work culture at Bechtle.	<ul style="list-style-type: none"> • Training rate in Germany of 10 % in 2030 • Turnover rate is below 10 %
Diversity and equal opportunities	We promote diversity in the company and continuously strengthen equal rights for our employees. Our focus is on the diversity category of gender.	Target is planned, to be developed in the course of 2025. Based on the metrics already collected for 2024 on the topic of diversity and equal opportunities, such as the proportion of women, we can use comparisons with previous years to determine whether our measures to date are effective or whether we need to make adjustments.
Health and safety	We continuously improve our good level of occupational safety and strategically anchor health protection within the Bechtle Group.	There are no specific targets.

At the end of each fiscal year, sustainability management assesses the effectiveness of the measures taken on the basis of available metrics. The corresponding metrics are recorded centrally using sustainability software and checked for plausibility in sustainability controlling. The qualitative and quantitative results obtained in this way are used to assess the effectiveness of the measure and thus also indicate whether the measure is suitable for achieving the objectives. If potential for improvement is identified, this is discussed with the specialist departments and readjusted if necessary. New findings regarding risks are incorporated into the sustainability risk analysis. Sustainability Management then communicates with the Executive Board and discloses the results in the sustainability statement. As part of the annual survey, new targets and measures to achieve them are also defined. The targets should be underpinned by specific measures, measurable metrics and a time horizon for achieving the targets. Sustainability Management is also available as a sparring partner during the year to develop new targets and informs the specialist departments about new regulatory or strategically necessary requirements. It also supports the involvement of stakeholders in individual projects.

Characteristics of the undertaking's employees

As of 31 December 2024, Bechtle employed 15,801 people from 109 nations throughout the Group.

Employees (number of persons) at Bechtle by gender

Gender	2024	2023	2022	2021	2020
Male	11,298	10,837	10,050	9,250	8,838
Female	4,503	4,286	3,996	3,630	3,342
Diverse	0	0	0	0	0
Not specified	0	0	0	0	0
Total number of employees	15,801	15,159	14,046	12,880	12,180





Employees (number of persons) at Bechtle by country

	2024	2023	2022	2021	2020
Germany	11,012	10,603	10,083	9,383	8,955
International*	4,789	4,556	3,963	3,497	3,225

* Bechtle companies abroad do not have at least 50 employees and at least 10 per cent of the workforce

See Management report, page 46

Converted to full-time equivalents (FTEs), this amounted to an average of 14,926 employees in 2024. The most representative figure in our financial statements corresponds to the number of employees as of 31 December 2024 of 15,801 (see management report).

Information on employees at Bechtle by type of contract, broken down by gender (number of persons) as at 31 December, 2024

	Female	Male	Other ¹	Not specified	In total
Number of employees ²	4,503	11,298	0	0	15,801
Number of employees with permanent employment contracts	4,136	10,309	0	0	14,445
Number of employees with fixed-term employment contracts	136	332	0	0	468
Number of on-call employees	23	35	0	0	58
Number of full-time employees	3,361	10,591	0	0	13,952
Number of part-time employees	1,142	707	0	0	1,849

¹ Gender according to the employee's own statements
² The number of employees does not include temporary staff.

In 2024, 2,437 people left, which corresponds to a turnover rate of 15 per cent. 1,408 employees left the company as part of the employee termination programme; we use this figure to calculate our company-specific staff turnover rate, which was 9.1 per cent. This means that we have achieved our internal HR target of remaining below 10 per cent.

Company-specific turnover rate overall and by gender (in relation to the number of employees as of the reporting date 31.12. 2024) in %

	2024	2023	2022	2021	2020 ³
Turnover rate women ²	8.8	9.1	10.1	7.5	
Turnover rate men ²	9.2	9.1	11.2	9.8	
Total turnover rate	9.1	9.1	10.9	9.1	7.2

¹ The company-specific employee turnover rate is calculated based on the number of employee resignations
² Company-specific information required for ratings and audits
³ Breakdown by gender from the 2021 financial year onwards

Diversity metrics

The following table shows the gender distribution at the top management level.

Proportion of women in supervisory and executive functions

	Target	2024		2023		2022		2021		2020	
		Number	%	Number	%	Number	%	Number	%	Number	%
Supervisory Board*	30% according to law	6	37.5	6	37.5	4	33.3	4	33.3	4	33.3
Executive Board*	At least one person	1	25	0	0	0	0	0	0	0	0
First executive level under the Executive Board	22%	2	13.3	0	0	0	0	0	0	0	0
Second executive level under the Executive Board*	25%	15	11.7	14	11.2	14	10.7	-	7.8	-	8.7

* Voluntary information

The following table shows the age distribution at Bechtle by age group.

Distribution of employees by age group

	2024	2023	2022	2021	2020
<30 years old	3,818	3,800	3,586	3,274	3,111
<50 years old	8,232	7,883	7,265	6,682	6,326
≥50 years old	3,751	3,476	3,195	2,924	2,743
Total	15,801	15,159	14,046	12,880	12,180





Appropriate remuneration

Our employees all receive appropriate remuneration in line with the applicable reference values.

Persons with disabilities

As at 31 December 2024, Bechtle employed 1.8 per cent employees with severe disabilities. For Austria and the United Kingdom we have used previous year's figures as an estimate due to lack of data.

Health and safety metrics

Around 14 per cent of the own workforce are covered by the management system in accordance with the ISO 45001 standard for health and safety. We have implemented measures to ensure compliance with labour law regulations for employees in the other companies.

Number of recordable occupational accidents and work-related injuries at Bechtle

	2024
Number of recordable occupational accidents ²	39
Number of recordable commuting accidents ²	32
Accident rate of recordable accidents at work per 1,000,000 working hours ¹	1.77
Number of fatalities due to work-related injuries	0
Number of work-related injuries with severe consequences (excluding deaths) ³	0
Number of documented work-related injuries ³	98

¹ Due to a lack of group-wide data, the accident rate for Germany was used as an estimate for Bechtle's overall rate.

² Due to a lack of data for Australia, the United Kingdom and France, we have used the previous year's figures as estimates for the number of recordable accidents at work and the number of recordable commuting accidents.

³ Voluntary information

Remuneration metrics (differences in earnings and total remuneration)

We calculated an unadjusted group-wide gender pay gap of 19 per cent in 2024. This figure reflects the average salary differences between male and female employees, without taking into account structural factors such as position, professional experience or other factors. In the calculation, an average hourly wage for men and women was determined from the remuneration paid in 2024 (fixed and variable salary components, non-cash benefits of company cars, employer's contribution to company pension scheme (in Germany) for all employees, including trainees (excluding executive bodies, interns, temporary staff, etc) and relative to each other, For international companies we have estimated the non-cash benefit for company car allocation based on the values determined for Germany. As we have calculated this key indicator for the first time for the 2024 fiscal year, we have not yet developed any measures. We calculated 84 as the ratio of the annual total remuneration of the highest-paid individual to the median annual total remuneration of all employees excluding the highest-paid individual. To this end, the remuneration paid to the CEO in 2024 (person with the highest remuneration) including the non-cash benefit of company car allocation, was compared with the median remuneration as paid to all employees, including trainees (excluding executive bodies, interns, temporary staff etc.).

Incidents, complaints and severe human rights impacts

In the 2024 fiscal year, we classified nine reports under the topic of discrimination. A total of twelve reports were received via the compliance hotline. There were no significant fines, sanctions or compensation payments in this context. The compliance enquiry at the companies and central divisions for the 2024 financial year, which records reports external to the hotline, started in February 2025. A comprehensive return of the reports is expected mid-2025.





During the reporting period, we did not become aware of any serious cases relating to human rights, in particular forced or child labour. No fines, sanctions or compensation payments were imposed on us in this respect.

WORKERS IN THE VALUE CHAIN

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES



For information on the IROs, see page 126 f

In our materiality analysis, we identified the negative impacts shown in the following table, as well as a material risk related to workers in the value chain: Further information on these IROs can be found on page 126 f.

Working conditions: Secure employment	Negative impact on the health of workers in raw materials extraction due to lack of occupational safety
	Negative impact on the health and endangerment of the lives of workers in the extraction of raw materials through tyranny
	Risk of fines for non-compliance with the Supply Chain Due Diligence Act (LkSG)
Working conditions: Health and safety	Negative impact on the health of workers in raw material extraction due to toxic emissions during the mining process
	Negative impact on the health of workers in hardware production due to lack of occupational safety
	Negative impact on the well-being and health of workers in raw materials extraction due to lack of occupational health and safety
	Negative impact on the health and safety of workers in hardware manufacturing due to a violent factory environment
Other labour-related rights: Child labour	Negative impact on the health and physical and mental development of the children affected through the use of exploitative and dangerous child labour in the extraction of raw materials

Policies related to workers in the value chain

As a trading partner, we only have limited influence on the upstream and downstream supply chain; however, we work closely with selected direct suppliers (Tier 1) on the issue of sustainability. We have developed various policies to jointly promote the protection of human rights and the environment. We use the Code of Conduct for Suppliers of Goods and Services as a reference framework for this.

Code of Conduct for Suppliers of Goods and Services. As an internationally operating group, Bechtle respects the principles of the International Bill of Human Rights, the ten UN Guiding Principles, the principles of the UN Global Compact, the Guidelines for Multinational Enterprises of the Organisation for Economic Cooperation and Development (OECD), the labour and social standards of the International Labour Organisation (ILO) and the principle of social partnership, which are explicitly mentioned in the Code of Conduct for Suppliers of Goods and Services (hereinafter referred to as the Supplier Code). We strictly reject child and forced labour. The Supplier Code of Conduct makes implicit references to human trafficking and mentions, among other things, the prohibition of forced labour and modern slavery, and the international standards mentioned also include protection against human trafficking.

We therefore expect our suppliers to comply with the legal provisions applicable to them and with the aforementioned standards, to respect internationally proclaimed human rights, and to comply with all conventions and standards drawn up by the ILO, particularly with regard to labour in the value chain. The Supplier Code of Conduct is therefore an integral part of the business relationship between us and our suppliers; it was first published in 2014 and comprehensively updated in 2022. Since 2022, we have been using the EcoVadis supplier assessment tool, which enables us to track our suppliers' compliance with social and environmental standards using a document-based audit. In addition, we reserve the right to conduct compliance audits of our suppliers and utilise various control measures, including cooperation with the NGO Electronics Watch. No cases of non-compliance with standards in the value chain were received via our whistleblower system in the reporting period.





With regard to our identified material impacts, we clarify our corporate responsibility in the Supplier Code of Conduct, which extends to the beginning of the value chain. As we trade in IT products whose manufacture requires conflict materials, we expect that raw materials are procured responsibly at the beginning of the supply chain and that they do not contribute to human rights violations, corruption, the financing of armed groups or similar negative effects in conflict regions. The same applies to IT production, which primarily takes place in China.

The Supplier Code of Conduct applies in principle to all of our suppliers of goods and services and relates to our entire upstream value chain.

Some partners have submitted their own guidelines, which align with the key requirements of Bechtle's Code. As of 31 December 2024, 216 suppliers and manufacturers had signed a Bechtle Supplier Code of Conduct via the central purchasing department of our service company Bechtle Logistik & Service. In total, this accounts for 90.53 per cent of the purchasing volume in Germany.

The Supplier Code of Conduct was developed under the responsibility of the Legal & Compliance department on the basis of the requirements of the Supply Chain Due Diligence Act, which takes into account the interests of workers in the value chain per se. Supplier management is responsible for liaising with suppliers and obtaining their commitments. At the highest level of the organisation, the Chief Executive Officer was responsible for Legal & Compliance and Supplier Management until the end of January 2024. The latter has been the responsibility of a colleague on the Executive Board since February. The current version of the Supplier Code of Conduct was approved by the entire Executive Board. Supplier Management is responsible for implementation in collaboration with the Legal & Compliance department.

In addition to the aforementioned principles of the International Bill of Human Rights, the UN Global Compact, the OECD and the ILO, we require our suppliers to comply with all relevant laws and regulations in their countries as part of our Code of Conduct. The Supplier Code of Conduct is publicly available on our website.

The Supplier Code of Conduct also stipulates that a supplier must inform us as soon as it has knowledge, or reasonable grounds to believe, that it or a subcontractor or upstream supplier has violated the principles and standards. Furthermore, the supplier must inform us of the corrective measures it has taken to ensure compliance with the Supplier Code of Conduct. In addition, in the event of an (imminent) breach of the formulated principles and standards in its own business area, it is obliged to take appropriate remedial measures without delay, up to and including ending the breach.

If we are convinced that the supplier will not be able to remedy the breach in the foreseeable future, it shall, with our support, immediately draw up a plan to prevent, terminate or minimise the breach of duty. In particular, the plan must contain specific measures, interim targets, a timetable and responsible persons in the supplier's organisation. The supplier must implement the action plan without delay and support us in complying with our own existing legal requirements in this context.

In the event that there are actual indications that an upstream supplier or contractor of the supplier has violated the above-mentioned principles and, in particular, the human rights or environmental obligations formulated therein, the supplier shall support us by taking appropriate actions to implement suitable preventive measures against the perpetrator. These include controls, measures to prevent and avoid a risk, or the launch of industry-specific or cross-industry initiatives. Bechtle shall be entitled to temporarily suspend the business relationship with the supplier during the measures to minimise the risk or terminate the infringement. Bechtle will not immediately terminate the business relationship with the supplier every time this Code of Conduct is violated, provided there is a discernible will to improve the situation in accordance with an agreed





plan. If, however, there have been repeated or very serious violations and no sufficient improvement in the situation, we reserve the right not to continue the business relationship and to terminate the existing contracts extraordinarily with immediate effect.

Processes for engaging with value chain workers about impacts

Our position within the value chain makes it difficult for us to communicate directly with workers in the value chain, as we generally have no information about production sites, raw material extraction or contact details. Nevertheless, we use research by NGOs to take the views of these people into account in sustainability risk analyses or supply chain monitoring, for example. These include reports by Electronics Watch, Human Rights Watch, Weed and the Business & Human Rights Resource Centre. The most recent detailed research was carried out as part of the materiality analysis.

Processes to remediate negative impacts and channels for value chain workers to raise concerns

Special channels have been set up by Bechtle for whistleblowers. Bechtle employees and external parties can contact the Compliance Board confidentially to report relevant compliance violations, including human rights violations, using a telephone hotline or, alternatively, a separate e-mail account. These possibilities are also available to third parties. A description of the whistleblower system and contact details can be found on the company's website. In the Supplier Code of Conduct, we express the expectation that our respective partner "ensures that the employees of the supplier, upstream suppliers and subcontractors, who come into contact with Bechtle's interests, are aware of the requirements of this Supplier Code of Conduct." The whistleblower hotline, including contact details, is described in a separate section of the Supplier Code of Conduct. The whistleblower hotline was introduced as part of the Supply

Chain Due Diligence Act 2023, as there have not yet been any reports from the workforce in the value chain via this channel, we have no empirical values. No serious problems or incidents related to human rights within the upstream and downstream value chain were reported through this channel in the reporting period.

Taking Action on material impacts, and approaches to mitigating material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions and approaches

The Supplier Code of Conduct is the basic tool of our measures to prevent, mitigate or improve negative impacts. The Supplier Code of Conduct has already been described above, as the policy and measures are closely interwoven. The current version of the Supplier Code of Conduct is continuously rolled out and presented to new suppliers for signature, and this also applied in the 2024 fiscal year. The Supplier Code of Conduct forms the basis for further measures that extend into the deeper, upstream value chain.

In 2022 we established a process for systematically reviewing the environmental and social responsibility of our direct suppliers and manufacturers via the EcoVadis document-based audit system. As of 25 February 2025, 158 companies were included in this evaluation. This process will be reviewed, adapted or, if necessary, newly established in the next fiscal year, particularly with regard to the systematic execution of supplier development meetings. The EcoVadis Score Cards allow us to continuously check the effectiveness and track whether our suppliers are complying with the criteria of our Code and at the same time counteract the risk of non-compliance with the LkSG and any penalties. Missing measures were identified in the 2024 fiscal year and will be implemented in the following reporting period. We would like to offer supplier development meetings to suppliers who do not wish to be assessed, or who do not meet the minimum EcoVadis standards, in order to advance their sustainability activities with regard to their environmental and social impact.



In the reporting period, Vendor Management began to develop a sustainable procurement strategy, which is to be adopted in the first half of 2025. This is to be applied to the entire Group. The aim for 2025 is to define further measures based on the new Sustainable Procurement Strategy. It may take some time to understand the negative impacts and how the company can be linked to them through workers in its value chain, and to identify and put into practice appropriate responses. As we want to continuously improve, we have set the goal of developing general and specific approaches to tackle material negative impacts as well as initiatives to contribute to additional positive impacts by 2026.

Through our mandatory Supplier Code of Conduct, we aim to avoid having, or contributing to, a material negative impact on the labour force in the value chain through our own practices. This involves obliging our suppliers, including their suppliers, to comply with the requirements described therein.

In order to implement the objectives and measures described here, the management level provides appropriate resources, such as covering the costs for supplier evaluation using EcoVadis, the IQ Risk Tool from EcoVadis, and the relevant unit in Vendor Management. As of January 2025, the management team of Central Sustainability Management was expanded from one to three managers with equal rights (with an FTE of 2.25). One manager explicitly deals with the strategic organisation of the area of ethical management. Other specialist departments, such as the Legal department or Risk Management, are also involved in human rights issues in the value chain and are given the corresponding human and material resources.

METRICS AND TARGETS

Targets related to managing material negative impacts, promoting positive impacts and managing material risks and opportunities

At present, as described above in the context of the new sustainable procurement strategy, we have not set any fixed, results-oriented targets related to workers in our value chain. In the 2024 fiscal year, effectiveness was not measured independently of the targets.



AFFECTED COMMUNITIES

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES



For information on the IROs, see page 127 ff

In our materiality analysis, we identified actual negative impacts in our upstream value chain. For information on the IROs can be found on page 127 ff.

Material negative impacts on affected communities

Economic, social and cultural rights of communities: adequate nutrition	Negative impact: Use of chemicals in metal extraction
Economic, social and cultural rights of communities: water facilities	Negative impact: Water scarcity due to raw material extraction
Economic, social and cultural rights of communities: safety-related impacts	Negative impact: Toxic emissions from illegal, improper recycling of batteries
	Negative impact: Toxic emissions from illegal, improper recycling of electronic waste
	Negative impact: Toxic emissions from the extraction of raw materials.
Rights of indigenous peoples: cultural rights	Negative impact: Endangering the health and safety of communities and the rights of indigenous peoples in the extraction of raw materials

Policies related to affected communities

Human rights are inalienable and indivisible rights to which every human being is entitled. In addition to its own workers and workers in the value chain, Bechtle also includes the protection of the rights of affected communities and indigenous peoples within this. Bechtle has anchored the observance of human rights in the following fundamental document:

Our Code of Conduct for Suppliers of Goods and Services (hereinafter referred to as the Supplier Code) refers in several points to how negative impacts on affected communities and indigenous peoples along the value chain are to be avoided. Detailed information on the Supplier Code of Conduct can be found on page 164 ff.

In 2025, we would like to examine the extent to which we can involve affected communities and indigenous peoples more comprehensively in our policies. For example, Bechtle is committed to respecting internationally recognised human rights, including the principles of the UN Global Compact and the OECD Guidelines for Multinational Enterprises. This includes the protection of the rights of indigenous peoples. The Code also emphasises compliance with the labour and social standards of the International Labour Organization (ILO), which are also intended to protect the rights of workers in affected communities. Indigenous communities are often particularly affected along the value chain, for example, in the extraction of raw materials or the disposal of products. The Code of Conduct therefore obliges our suppliers to comply with environmental legislation and minimise negative environmental impacts.

We subject our suppliers to a document-based audit via EcoVadis in order to check compliance with the points specified in the Supplier Code and to take corrective action. No cases relating to affected communities and indigenous peoples in particular were reported via our reporting system in 2024. A detailed description of the reporting channel can be found in the chapter governance, page 175 f.

Process for involving affected communities in relation to impacts

We identified affected communities as part of the materiality analysis and evaluated their views, interests and rights through research. During 2025, we aim to establish a process that allows us to specifically engage affected communities or credible proxies regarding adverse material impacts and to determine their nature and frequency. In addition, tools are to be developed that



Information on the Supplier Code of Conduct, see page 164 ff



See Governance Information, page 175 f





make it possible to evaluate effectiveness. The project is to be carried out under the responsibility of the Sustainability Management unit in close cooperation with the Legal department. Sustainability Management reports directly to the member of the Executive Board responsible for sustainability.

Processes to ameliorate negative impacts and channels through which affected communities can raise concerns

At Bechtle, the Supplier Code is the central approach to avoiding material adverse impacts or, if necessary, taking remedial action. This approach integrates affected communities and indigenous peoples. The Supplier Code is described in more detail in the chapter Workers in the value chain, page 164 ff.


Affected communities can use our whistleblower system, which enables anonymous, confidential and secure communication with the Compliance department's investigation team at Bechtle. In the Supplier Code of Conduct, we express the expectation that our respective partner "ensures that the employees of the supplier, upstream suppliers and subcontractors, who come into contact with Bechtle's interests, are aware of the requirements of this Supplier Code of Conduct." How we process and follow up information and determine its effectiveness is described in more detail in the chapter Governance Information, page 175 ff, within the context of the compliance system. We follow up on every reported tip-off and ensure in particular that the respective whistleblower does not have to fear any reprisals or other disadvantages as a result of using the whistleblower system. However, we do not yet have any empirical values for this reporting channel, which will be established in 2023 as part of the Supply Chain Due Diligence Act, with regard to reports from affected communities.

No serious problems or incidents relating to affected communities were reported to us via the whistleblower system in the 2024 fiscal year. Bechtle has therefore not taken any corrective measures for actual impacts.


Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions

Based on the Supplier Code, in the past we introduced the monitoring of our suppliers through the document-based audit process by EcoVadis. The scorecards, which show the evaluation of EcoVadis, allow us to identify improvements over time and thus track the effectiveness of the Code. We are also planning supplier development meetings as a remedial measure for those partners who did not meet the EcoVadis standards or did not wish to be audited. Further information on the use of EcoVadis for supplier assessment can be found in the chapter Workers in the value chain, page 164 ff.

Based on the new sustainable procurement strategy currently being developed, further measures are to be defined in the course of 2025. We endeavour to systematically build relationships with affected communities by means of indirect dialogue. Furthermore – insofar as this is possible for us as a provider in our position in the value chain – we aim to reduce the environmental impact in our upstream value chain and to strengthen the social infrastructure in the affected areas. We will also take into account the material negative impacts on affected communities when developing measures. In the 2024 fiscal year, Bechtle did not take any specific measures or initiatives aimed at achieving positive impacts on affected communities. We have considered the negative impacts on affected communities in our sustainability risk management process, which is described in the chapter General Information, page 111 f, and linked this to central risk management. Further information on central risk management can be found in the management report.


See Workers in the value chain, page 164 ff


See Governance Information, page 175 ff


See Workers in the value chain, page 164 ff


See General information, page 111 f



The process to be used to identify, define and prioritise measures had not yet been determined at the time this report went to press. This is due to the fact that a sustainable procurement strategy has not yet been adopted.

The material negative impacts we have identified in relation to affected communities are in countries where we do not operate any locations and are in the N-tier area of the continued supply chain. In this respect, our immediate practices do not have a direct impact on these communities.

As of January 2025, leadership of central sustainability management was expanded from one FTE to 2.25 FTEs (three people). The topic of ethical business was assigned a leading role.

METRICS AND TARGETS

Targets related to managing material negative impacts, promoting positive impacts and managing material risks and opportunities

As of the 2024 reporting period, Bechtle has not defined any earnings- and goal-oriented targets with regard to affected communities and indigenous peoples. Nevertheless, we endeavour to further expand our sustainability initiatives, intensify cooperation with affected communities and examine the development of specific targets. No target deadline was set in the fiscal year; this will be determined in conjunction with specific measures in the following fiscal year. Risk assessments and effectiveness checks of existing procedures (such as the EcoVadis assessments) are defined in the following fiscal year (in particular with regard to the effectiveness check and the target definition).

CONSUMERS AND END USERS

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

In our materiality analysis, we identified a negative impact for the topic of consumers and end users in the sub-topic information-related impacts for consumers and end users and an opportunity in the sub-topic information-related impacts for consumers and end users. The following table provides an overview. For information on the IROs can be found on page 130 f.

Information-related effects for consumers and / or end users (data protection)	Negative impact on our customers' ability to work due to the loss of information security
Personal safety of consumers and / or end users	Opportunity for the sale of IT security products and services



For information on the IROs, see page 130 f

Policies related to consumers and end users

In the policies relating to consumers and end users, we distinguish thematically between the areas of information security and data protection in terms of the negative impact and sales in terms of the material opportunity.

Information security and data protection are closely linked, but there are a number of differences that we must also take into account in the strategic and operational handling of the issues. The following table provides an overview:





	Data protection	Information security
Legal basis	GDPR, FDPA, TTDDPA	If applicable IT-SIG 2, NIS 2, ...
Protection of	Fundamental rights and freedoms	Infrastructures, companies
Authorised representative	DPO	ISO, CISO
Legitimation	Art. 37-39 GDPR	Approaches partly in the standards (ISO 27002)
Supervisory authorities	17 state authorities + federal government	BSI (Federal Office for Information Security)

Source: own presentation

To avoid the above-mentioned material negative impact, we attach great importance to preventive measures. To this end, we have implemented binding group-wide guidelines (principles) and policies (frameworks) on information security and data protection for Bechtle's business activities. They are an important component of the information security policy based on the ISO 27001 standard and the data security policy of central Bechtle IT, based on the requirements of the EU's GDPR regulation. The documents are accessible throughout the group via the intranet and are intended to help inform all Bechtle employees about the principles of data protection, information security, confidentiality and other important requirements and to ensure compliance with legal requirements. These include the central information security guideline, the central "IT Compliance" guideline and the "Information Security" employee guideline. On the subject of data protection, the data protection guideline and the generally applicable training documents on the EU GDPR.

As part of the certification of the information security management system (ISMS) in accordance with DIN EN ISO 27001 and TISAX, the required annual preparation and updating of the ISMS management review ensures that the Executive Board or the respective managing directors of the certified companies are involved. Bechtle IT, organisationally located within Bechtle AG, is certified in accordance with DIN EN ISO 27001 as the central function responsible for information security and data protection for Bechtle. As at 31 December 2024, a further 15 companies in Germany and abroad were also certified to ISO 27001 and six to TISAX, which corresponds to certificate coverage of 46.7 per cent based on the number of employees.

In order to give information security more weight for us and our customers, the policy was expanded in that the position of Chief Information Security Officer (CISO) was created in April 2024, who reports directly to the Chief Technology Officer (CTO) and is also responsible for data protection. The CTO holds a divisional board mandate and reports to the Executive Board. The CTO and CISO both have the authority to define and demand the necessary guidelines within the company. The data protection and information security officers are directly attached to the managing directors as staff units in all companies.

Data protection and information security are closely linked to the human rights of our customers, as they concern key aspects of the protection of individual privacy, freedom of expression and informational self-determination. This is regulated by the Universal Declaration of Human Rights (UDHR), Article 12, and Article 8 of the European Convention on Human Rights (ECHR). Data protection laws such as the GDPR implement this right in concrete terms and ensure that personal data is only processed with consent and under clearly defined conditions. Our guidelines and policies on data protection are designed to ensure compliance with the law and thus also the implicitly included human rights of our customers. By ensuring that our policies are known and adhered to, we also implicitly respect human rights. In our e-learning training on information security and data protection, we have included a knowledge test to ensure that the content taught has been understood by employees. The training also refers to the guidelines, which are available on the intranet.

We assure our customers that we comply with the requirements. Our information security measures are designed to protect our customers from negative impacts on human rights, such as surveillance by third parties, including other companies/competitors, government agencies or criminal actors.





The UN Guiding Principles on Business and Human Rights do not contain any specific provisions that directly address data protection or information security. Nevertheless, there are overarching principles and approaches that relate to the protection of human rights, including the right to privacy, which may also include aspects of data protection and information security. As a company, we have a responsibility to respect human rights. The protection of privacy is an internationally recognised human right (Article 12 of the Universal Declaration of Human Rights). Accordingly, we ensure that our data collection, storage and processing practices do not violate this right.

In the course of 2025, we want to review the “ILO Strategy for Information Technology” and the interaction of information security and data protection with the ILO core labour standards and the OECD guidelines. In 2024, our reporting channel privacy@bechtle.com, which is available to both internal and external stakeholders, did not receive any reports from our customers (downstream value chain) on cases that violated the United Nations Guiding Principles.

Process for involving consumers and end users in relation to impacts

There is no process for involving our customers.

Processes to improve negative impacts and channels through which consumers and end users can raise concerns

With regard to information security, users (employees, business partners) must understand when and why information used to conduct their business must be protected. To ensure this, they are obliged to observe the guidelines and directives provided and to obtain adequate support when required. Bechtle offers appropriate training and advice on information security. In addition to this preventative approach, crisis intervention plans are in place for both information security and data protection. Internal and external stakeholders can use the

compliance hotline or the whistleblower hotline for human rights violations and the privacy@bechtle.com hotline for information security and data protection violations.

In order to ensure sufficient data protection compliance, the company-wide level of data protection must fulfil the accountability and documentation obligation. Each business unit must be able to demonstrate that it processes personal data in compliance with the law, in good faith, transparently and for a specific purpose, that the principles of data minimisation and storage limitation are observed, that only factually correct data is processed and that data security is guaranteed by appropriate security measures. Here too, the Data Protection Guideline and the Data Protection Directive form the basis.

IT security measures must be selected on the basis of a risk-oriented approach from the perspective of the data subjects and must be regularly reviewed and improved; the principles of “privacy by design” and “privacy by default” must also be observed. If a breach of the information security guideline and the associated information security standards is suspected or detected, this must be reported immediately to the line manager, the IT coordinator and/or the information security officer. All employees are required to report (potential) vulnerabilities or breaches immediately to the data protection coordinator (local/central) or the data protection officer at privacy@bechtle.com. This is a separate IT compliance reporting channel for which the CISO is responsible and not the compliance team in the Legal department. The reporting channel is also available to our customers and is publicised via the privacy policy on the website.

In addition to internal control mechanisms, Bechtle AG’s information security system is also regularly audited by external parties as part of the ISO 27001 certification process. The data protection management system is regularly reviewed to ensure that it is up to date and effective. We update a test plan for every two year period that defines the security tests to be carried out regularly at the certified data centres. They are part of the continuously required safety measures. This also applies to the performance of penetration tests (pentests).





They check the security of as many system components and applications of a network or software system as possible. We also carry out ad hoc tests due to changing services, further developments or new launches. In order to ensure the Group-wide implementation of the requirements of the EU GDPR, we conduct data protection audits in all Bechtle companies via our data protection officer with regard to the requirements of the EU GDPR in order to identify open points and derive appropriate measures.

Taking action on material impacts, and approaches to mitigating material risks and pursuing material opportunities related to consumers and end-users and effectiveness of those actions and approaches

Measures relating to information security and data protection are managed by our internal Security Operations Centre (SOC). In the 2024 fiscal year, we implemented an emergency number so that critical cases can be reported and dealt with quickly. Our measures relate to our own IT systems and business activities. We continuously work on our security policies so that we can react quickly to changing requirements and adapt our security strategy if necessary.

With regard to our remedial measures, we carry out backups and check these through restoration exercises, create and maintain recovery plans and integrate crisis management. We use IT security products from reputable vendors and carry out a requirements analysis before using them. We carry out the manufacturer's safety test on the basis of certificates and evidence. Ultimately, we ensure that our systems have an appropriate and secure IT architecture and consider the entire security chain.

With regard to the material opportunity, our action plan provides for the continuous expansion of customer relationships and security offerings. Bechtle currently serves over 10,000 active security customers in Europe with an end-to-end portfolio of product and technology sourcing, consulting services, professional services, managed services and learning services. With this end-to-end approach, we are able to support our customers in technical and preventive security aspects. Most attacks on our customers are aimed at identity theft via phishing. The access data captured in this way can be used by attackers to gain access to the company or offered for sale on the darknet. We support our customers here with the IAM (Identity and Access Management) and PAM (Privileged Access Management) competence centres, which focus on the protection of identities, security awareness training and a specially developed darknet scan service.

The Bechtle SOC also offers services for our customers. The focus here is on early detection of potential attacks and a rapid response using the maximum possible playbook-based automation. In addition, our security analysts provide support for responses that cannot be automated and are also available for Digital Forensics & Response (DFIR) in the event of a successful attack. As an end-to-end provider, we also help with recovery.

Finally, with our information security and data protection experts, we offer comprehensive services in non-technical security in the areas of governance, risk and compliance in the context of IT security. In particular, regulatory requirements such as NIS2, DORA, CRA or the AI Act present customers with extensive challenges in this area.



METRICS AND TARGETS

Targets related to managing material negative impacts, promoting positive impacts and managing material risks and opportunities

With our measures, which we continuously adapt in line with the constantly changing threat situation, we pursue the qualitative goal of preventing data loss and security incidents. However, the resulting outcomes do not affect the overall risk.

The measures are developed by the CISO in cooperation with the CTO. Adaptation to new standards and laws is carried out in cooperation with the Legal department and external consultants. Further targets can be defined on an ad-hoc basis during the year in response to the respective situation. . Targets within the meaning of the ESRS standard are not defined and are therefore not tracked.





GOVERNANCE INFORMATION

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES



For information on the IROs, see page 131 f

In our materiality analysis, we identified the following three risks with regard to the topic of governance information. A detailed description of the IROs can be found on page 131 f.

Corporate culture	Risk of violations of corporate values
Protection of whistleblowers	Risk of compliance costs
Corruption and bribery	Risk of corruption

Policies for governance and corporate culture

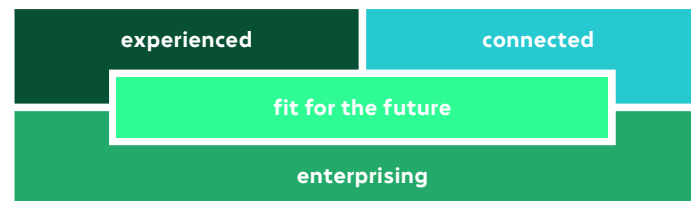


Sustainability and Climate Protection Strategy, see page 112 ff

Our corporate culture plays an important role in the performance and motivation of each individual. It is based on four fundamental values that have remained unchanged for years and are described in the company philosophy, namely: integrity, determination, reliability and inspiration. These fundamental values are a central component of our corporate culture and are attached to every new employment contract in the form of the company philosophy. In conjunction with our internal management principles, our Code of Conduct, our brand foundation, Vision 2030 and the Bechtle Sustainability and Climate Protection Strategy 2030, they underpin our long-term strategic objectives. The Bechtle brand foundation, above all, complements the aforementioned fundamental values with regard to corporate culture.

The Bechtle brand foundation. The brand foundation was introduced in 2015 and is the basis for Bechtle's identity. At its core is "Ready for the future", and there are three attributes that complement and complete this, namely "experienced", "connected" and "entrepreneurial". We see the brand foundation as a compass that guides us in the right direction, while the brand attributes reflect both the mindset and behaviour of our employees.

The Bechtle brand foundation



The "Mikado" onboarding event for all new employees introduces the brand foundation and explains its significance for Bechtle.

Internally, the Bechtle Academy offers training courses as part of our management initiative, which are intended to support the corporate culture. This includes content such as communication in crisis situations, giving constructive criticism, providing appreciative feedback and employee management. Training on topics such as mindfulness, diversity and teamwork is available to all employees.

Channels for reporting concerns and violations

The German Whistleblower Protection Act (HinSchG), which has been in effect since mid-2023, is intended to make it easy for anyone to report violations of laws and regulations in their work environment without fear of retaliation. Bechtle had already provided a mechanism for reporting violations before the law came into force; however, we have adapted our reporting system and processing procedures to meet the requirements of the HinSchG. The establishment and tasks of an internal reporting office are the responsibility of the Legal & Compliance central division.





All employees and external and third parties can raise concerns or report violations of the Bechtle Code of Conduct, the Bechtle Code of Conduct for Suppliers of Goods and Services or applicable laws via the channel of the compliance hotline. Reports can be submitted confidentially – and anonymously if preferred – by phone, by post or through a dedicated email account. Reports can also be made in person. Receipt and processing is carried out exclusively by the employees of the Legal & Compliance central division, who are trained and bound to strict confidentiality. The compliance team reviews incoming reports and contacts the reporting person. Further measures are then taken in consultation with them, tailored to the specific nature of the case. The Compliance Board is informed accordingly in compliance with the HinSchG, and the head of the Legal department informs the Supervisory Board annually and submits a compliance report. The compliance cases not reported through the compliance hotline are queried annually in February for the previous year; the results are not yet available at the time of publication of this sustainability statement. This query rhythm is to be adjusted for the coming year.

The HinSchG obliges companies to maintain the confidentiality of the whistleblower's identity. Exceptions to this rule are only possible to a very limited extent, for example, when cooperating with law enforcement authorities. In addition, the whistleblower must be protected from any form of retaliation. Bechtle endeavours to ensure that no person is dismissed, transferred to an inferior position, suspended, threatened, discriminated against or disadvantaged in any other way on the basis of a report made in good faith – i. e. in the belief that their own account is true.

To support the availability of the reporting channel, all information and a detailed list of questions and answers is available to employees on the intranet site of the Legal & Compliance department. Furthermore, all necessary information can be found in the Bechtle Code of Conduct, which is provided with the employment contract and is publicly accessible both on the intranet and on the

website. The reporting process is also explained as part of the mandatory compliance training to ensure awareness. The training must also be completed by the company management.

We consider trust in our reporting channel to be guaranteed in the sense of "implicit credibility", as it is used and colleagues also turn to the compliance team in confidence outside the complaints channel.

Bechtle Code of Conduct. The Bechtle Code of Conduct is mandatory for all workers at Bechtle. It forms the basis for the ethical and responsible conduct by all employees and serves as a binding guideline for everyone to act with integrity. It explicitly includes the commitment to ensuring fair working conditions as an integral component. The content of the Code of Conduct was drawn up by the Legal & Compliance department and approved by the all members of the Executive Board. All new employees receive a copy of the Code of Conduct together with their employment contract, and it is also available to employees of all companies on the intranet at all times. It can also be viewed by external or third parties on the Bechtle website.

The Bechtle Code of Conduct describes the following aspects specifically:

- Conduct towards business partners (corruption, conflicts of interest, financial integrity and money laundering),
- Conduct towards competitors (restrictions of competition, unfair competition),
- Conduct toward the company (company property, data protection, confidentiality, communication with the media and on the Internet, insider trading),
- Conduct towards employees (human rights, labour and social standards, interaction with each other, prohibition of discrimination, handling of internal knowledge),
- Conduct towards the environment and society (climate and environmental protection, social responsibility).



As a signatory to the United Nations (UN) Global Compact, we have been officially committed to its principles since 2018 and have enshrined this in our Code of Conduct. We also refer to the OECD Guidelines for Multinational Enterprises and the core labour standards of the International Labour Organization (ILO) and align our actions accordingly. The rejection of child and forced labour is explicitly stated in the Code of Conduct; human trafficking is implicitly taken into account by reference to the aforementioned international standards. In addition, any form of discrimination is strictly rejected. The Code of Conduct specifies sanctions (remedial measures) for violations of the Code or applicable law. All employees can contact the Compliance Board at any time with questions, information and to report violations of the Code (see above).

Prevention and detection of corruption and bribery

The processes and measures integrated into our compliance management system are fundamental to promoting ethically correct and lawful behaviour and to combating and minimising any risks of corruption and bribery. While anti-corruption is an integral part of the Bechtle compliance strategy, we do not base it on the United Nations Convention against Corruption. The compliance system serves to prevent illegal or criminal offences within and outside the company.

The Bechtle Code of Conduct forms the basis of the compliance system. As the central compliance document, it summarises the fundamental, binding compliance requirements. The Code summarises the most important compliance risks identified as well as the topics of compliance policy and culture and forms the basis for further internal guidelines.

Bechtle's Executive Board has approved the compliance system and assigned its monitoring to the Chief Compliance Officer. The Chief Compliance Officer's function is independent and not bound by instructions. The Officer is authorised to act independently of reporting channels and can report to the Supervisory Board on an ad hoc basis, even without the involvement of the Executive Board. The Chief Compliance Officer is required to inform the Executive Board about the relevant compliance issues as part of the regular reporting for the Executive Board meetings and as required. In addition to cases of (potential) non-compliance, reporting includes relevant legal developments, information on the compliance management system and its individual elements as well as the evaluation of the compliance function.

The employees of the Legal & Compliance central division support the Chief Compliance Officer in carrying out operational compliance tasks. This includes, in particular, the management of the reporting channels, the processing of reported compliance violations, the development of compliance guidelines and advising the entire Bechtle Group on compliance issues. All employees, regardless of function and level, have access to the central division as an advisory unit. The entire Executive Board is part of the Bechtle Compliance Board and is thus closely involved in the organisation of the Bechtle compliance management system on an ongoing basis. The investigators are therefore also part of the management chain.

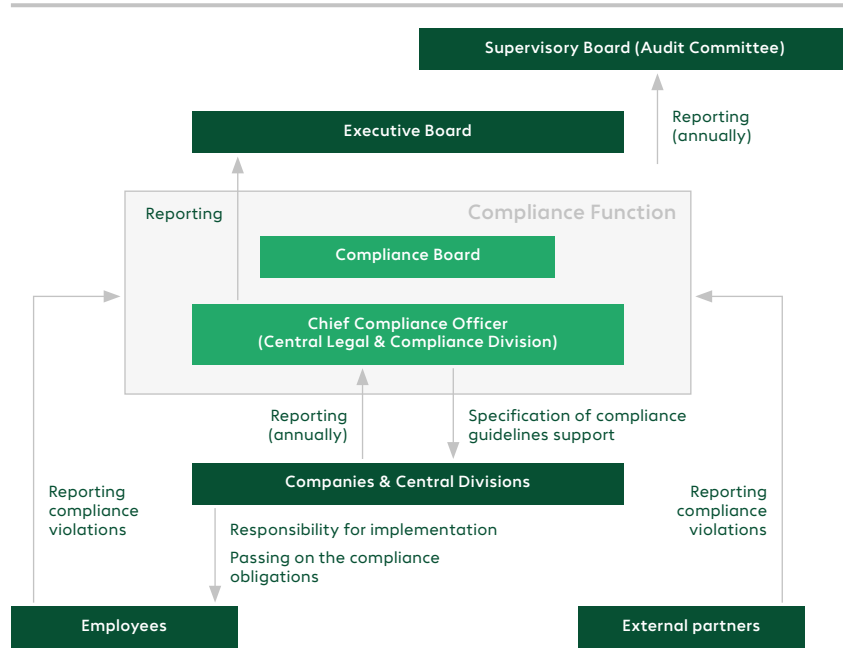
Our aim is to run a compliance system that is as effective as possible. All managing directors of the group companies and all heads of the 17 central departments are to act as compliance officers. They are obliged to report any violations of the Bechtle Code of Conduct or applicable law to the Chief Compliance Officer in the form of an annual compliance report. The compliance survey covered all operational and legally independent companies of the Bechtle Group (submitted in 2024 for the year 2023) as well as all central divisions, totalling 124 units.





The following diagram provides an overview of the compliance organisation:

Bechtle Compliance Organisation



The compliance system is described in the Compliance Manual. This manual was revised in 2024 and is available to all employees on the intranet under Legal & Compliance. Training is a central component of our compliance management system and serves to sensitise all employees to compliance risks and thus promote a sustainable compliance culture. All employees, i.e. 100 per cent, including high-risk functions, managers and the Executive Board, as well as governing bodies, are required to complete the annual online training course on general compliance and anti-corruption requirements, which has been offered since 2022. The training consists of two modules, one module on compliance and a second module on anti-corruption. In this case, there is no training for the Supervisory Board; compliance with the legal requirement is the responsibility of the individual. In 2024, online training was launched in December; by the end of the year, 8,622 employees had successfully completed the course. Areas of the company that are particularly at risk should receive regular, targeted training from 2025 onwards in order to address specific risks. According to our internal risk analysis, this includes the Sales and Purchasing departments and Public Sector division throughout the group.

METRICS AND TARGETS

Cases of corruption and bribery

There were no convictions for violations of anti-corruption and anti-bribery laws in the reporting period, nor were any fines imposed. As a result, no measures were necessary.

 See also the Opportunity and risk report in the Management report, page 71 ff

The compliance management system applies to the entire Bechtle Group in Germany and abroad and is based on a regular group-wide risk assessment by the central Legal & Compliance department and the involvement of all relevant specialist departments and companies. The compliance obligations are assessed with regard to activities, service portfolio and other relevant aspects of business activity and compared with the probability of occurrence, potential damage and risk-minimising measures. The structure and valuation method correspond to the central risk management process. See further information in the opportunity and risk report.





NOTES

NFR INDEX

Index for the non-financial Report (NfR) in accordance with section 289c (2) HGB

Mandatory NfR information	Chapter in the sustainability statement	Page
About this report	General information: Basis for preparation	108 f
Reporting standards	General information: Basis for preparation – General basis for preparation of sustainability statements	108
Business model	General information: Strategy – Strategy, business model and value chain	114
Material non-financial topics	General information: Strategy – Material impacts, risks and opportunities and their interaction with strategy and business model	117–131
Material non-financial risks		
Information on the EU taxonomy	Environmental information: Information on the EU taxonomy	140–146
Material topics	General information: Strategy – Material impacts, risks and opportunities and their interaction with strategy and business model	117–131
Environmental concerns	Environmental information	140–155
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Combating corruption and bribery	Governance information	175–178



SUSTAINABILITY PROGRAMME

Sustainability programme – ethical business practices

Key topic	Action plan	Time horizon	Status
Sustainability in the supply chain	Professionalise the CSR risk management according to the criteria of the National Action Plan on Business and Human Rights (NAP)	2023	finished
	Develop a list of measures for prevention and remedy purposes based on the results of the CSR risk analysis	2025	started
	Conduct supplier development meetings (new measure)	2026	started
	Increase exchange and expand joint projects involving ecological and social aspects along the supply chain with strategic vendor partners	2030	ongoing
	Development of a sustainable procurement strategy (new measure)	2025	started
	Introduction of dialogue formats taking into account the needs of stakeholders from the upstream value chain (new measure)	2026	started
Compliance and anti-corruption	Introduce compliance training for all employees (ended earlier than planned in 2022)	2023	finished
	Prepare a new compliance manual (original goal 2023)	2024	finished
	Restructure the complaints process (compliance hotline)	2023	finished
	Professionalise the due diligence processes, e.g. by means of certification according to DIN EN ISO 37301	2023	abandoned
	Expansion of the training programme for selected groups (new measure)	2026	started
Social commitment	Revise the donation and sponsoring policy, e.g. add the topic of digital learning (original goal 2022)	2023	finished
	Support our employees' social commitment	2030	ongoing
	Initiate own sustainable projects	2030	ongoing
	Successively expand the social commitment	2030	ongoing





Sustainability programme – environment

Key topic	Action plan	Time horizon	Status
Climate and energy	Develop a comprehensive climate protection strategy (ended earlier than planned in 2022)	2023	finished
	Develop a comprehensive mobility policy	2025	started
	Conducting a climate risk analysis	2024	finished
	Development of a transition plan for climate protection (new measure)	2026	started
	Successively switch further locations of the Bechtle Group to 100 per cent green power	2030	ongoing
	Successively expand the fleet with hybrid and all-electric vehicles	2030	ongoing
	Continue to expand the already very highly developed charging infrastructure	2030	ongoing
Sustainable logistics	Intralogistics:		
	Cooperate with vendors to promote shipments with the Bechtle Box®	2025	started
	Increase the proportion of recycled plastic in plastic packaging and film	2025	started
	Bundle orders and increase the use of the Bechtle Box® for shipments to the customer	2030	ongoing
	Distribution:		
	Optimise the space use	2025	started
	Open a second central logistics hub in north Germany (ended earlier than planned in 2023)	2025	finished
Expand the logistics partner network with service providers who offer transportation services with lower emissions, e.g. "last green mile" delivery with e-vehicles	2030	ongoing	
Implement the sustainable logistics policy in further warehouses of the Bechtle Group (multi-warehouse strategy)	2030	started	
Circular economy	Implement a group-wide IT hardware recycling policy (new measure 2023)	2025	started





Sustainability programme – people

Key topic	Action plan	Time horizon	Status
Employer attractiveness	Development of an HR strategy	2025	started
	Implement internal career paths, such as expert career, development of leaders, programme for career shifters, etc.	2025	started
	Continue the decentralised employee satisfaction survey at intervals of two years and derive measures on the basis of the results	2030	ongoing
	Continue the leadership initiative through training and other measures	2030	ongoing
	Continue to expand the offering of the Bechtle Academy, e.g. by expanding virtual and foreign-language offerings	2030	ongoing
	Address young people in a target group-specific manner, expand high-school and university partnerships	2030	ongoing
	Increase the training ratio in Germany to approx. 10 per cent	2030	started
	Implementation of persons of trust	2025	started
Diversity and equal opportunity	Establish a diversity management position that reports to the HR management (new measure 2023)	2024	finished
	Analyse the diversity categories defined by the Diversity Charta with respect to Bechtle and derive measures that need to be taken (original goal 2023)	2024	finished
	Analyse the status quo of diversity within the Bechtle Group and define indicators to facilitate measurability (original goal 2022)	2024	finished
	Implement the measures derived from the Gender Diversity Road map 2022 and develop new targets. (new measure 2023) Measure changed to: Develop a comprehensive DE&I strategy	2025	finished
Health and safety	Develop a strategic group-wide corporate health management approach	2023	finished
	Continue to expand the groupwide corporate health management offering (new measure 2022)	2030	ongoing
	Further standardise the processes in the field of health protection and occupational safety, ensure cross-location exchange on health-related topics	2030	ongoing





Sustainability programme – digital future

Key topic	Action plan	Time horizon	Status
Sustainable internal digitalisation	Plan 30 per cent of the internal IT projects under consideration of sustainability criteria	2023	finished
	New position with responsibility for sustainability, reporting to the CIO (new measure)	2024	finished
	Application and IT retirement: Identify and disassemble systems that cause process overlaps and unnecessary redundancies	2030	abandoned
	Use 100 per cent renewable energy in our data centres (new measure 2022)	2030	started
	PUE value of less than 1.3 in our data centres (new measure 2022)	2030	started
Sustainable technologies, solutions and services	Internal employee training with respect to the sustainable product portfolio	2023	finished
	Develop an internal training programme for digital sustainability consultants (DSC)	2023	abandoned
	Develop and implement a three-stage learning path for the topic of sustainability (new measure)	2026	started
	Expand filter options for products in the Bechtle Shop	2026	started
	Further develop and position a sustainable IT portfolio of hardware, software, IT solutions and cloud solutions as well as services for our customers by including or positioning new, sustainable products and vendors in the product offering	2030	ongoing
Information security and data protection	Expand the high level in the field of IT security and data protection, obtain further certifications according to DIN EN ISO 27001 or TISAX in the Bechtle Group	2030	started
	Development of an information security strategy	2025	started
	Analyse security-critical components within the context of our service life-cycle management	2030	ongoing



LIST OF DATAPOINTS

DATAPPOINTS IN CROSS-CUTTING AND TOPICAL STANDARDS THAT DERIVE FROM OTHER EU LEGISLATION

Disclosure requirement and associated data point	Page	Non-material
ESRS 2 GOV-1, 21 d	109	
ESRS 2 GOV-1, 21 e	109	
ESRS 2 GOV-4, 30	137	
ESRS 2 SBM-1, 40 d i		●
ESRS 2 SBM-1, 40 d ii		●
ESRS 2 SBM-1, 40 d iii		●
ESRS 2 SBM-1, 40 d iv		●
ESRS E1-1, 14	147–148	
ESRS E1-1, 16 g		●
ESRS E1-4, 34	149	
ESRS E1-5, 38	150	
ESRS E1-5, 37	150	
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ESRS E1-6, 44	150	
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ESRS E1-7, 56		●
ESRS E1-9, 66		●
ESRS E1-9, 66 a		●
ESRS E1-9, 66 c		●
ESRS E1-9, 67 c		●
ESRS E1-9, 69		●

Disclosure requirement and associated data point	Page	Non-material
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ESRS E3-1, 9		●
ESRS E3-1, 13		●
ESRS E3-1, 14		●
ESRS E3-4, 28 c		●
ESRS E3-4, 29		●
ESRS 2 – SBM-3 – E4, 16 a i		●
ESRS 2 – SBM-3 – E4, 16 b		●
ESRS 2 – SBM-3 – E4, 16 c		●
ESRS E4-2, 24 b		●
ESRS E4-2, 24 c		●
ESRS E4-2, 24 d		●
ESRS E4-2, 37 d		●
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