

Combined Sustainability Statement

109 General Information

109 Basis for Preparation
110 Governance
114 Strategy
114 Strategy, Business Model and Value Chain
118 Interests and Views of Stakeholders
121 Material Impacts, Risks and Opportunities and their Interaction with Strategy and Business Model
124 Resilience of our Strategy and Business Model
138 Management of Impacts, Risks and Opportunities
144 ESRS Index

147 Environmental Information

147 EU Taxonomy Disclosures
151 Registration Forms taxonomy-eligible and -aligned Activities
153 Climate Change
153 Strategy
157 Metrics and targets
162 Pollution
162 Management of Impacts, Risks and Opportunities
163 Metrics and Targets
164 Resource Use and Circular Economy
164 Management of Impacts, Risks and Opportunities
164 Metrics and Targets

167 Social Information

167 Own Workforce
167 Management of Impacts, Risks and Opportunities
171 Metrics and Targets
177 Workers in the Value Chain
177 Management of Impacts, Risks and Opportunities
181 Metrics and Targets
181 Consumers and End Users
181 Management of Impacts, Risks and Opportunities
184 Metrics and Targets

185 Governance Information

185 Management of Impacts, Risks and Opportunities
189 Metrics and Targets

190 Notes

190 NfR Index
190 Sustainability Programme
192 List of Datapoints

General Information

Basis for Preparation

General basis for preparation of sustainability statements

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 (CSR-RUG). We took into account the reportable aspects in accordance with Section 315c in conjunction with Section 289c (2) HGB with regard to environmental matters, social matters, own workforce matters, the protection of human rights and the combating of corruption and bribery. (see NfR Index → in the Notes) The statements are generally applicable both for the group and for the parent company.

Human rights are inalienable and indivisible rights to which every human being is entitled. Bechtle has anchored the observance of human rights in its procurement strategy and Supplier Code of Conduct, which also include the protection of the rights of the affected communities. (Sections 315b in conjunction with 289c (2) no. 3, (3) HGB).

The quantitative and qualitative disclosures apply to the aforementioned reporting period and relate 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 disclosures relate to individual entities 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 entity's own business area.

→ Further explanations on the value chain

The group sustainability statement is prepared in accordance with Section 289d HGB using a framework; in the 2025 reporting period, we fully apply 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. As the CSRD had not been transposed into national German law at the time the 2025 report was prepared, Bechtle refers to the view set out in the response pursuant to ID 1090 of the EFRAG ESRS Q&A with regard to the question of the period of application of transition provisions. The voluntary publication of the group sustainability statement prior to the national CSRD implementation has no influence concerning Bechtle on the transition periods stipulated in ESRS 1.

This combined sustainability statement is part of the Bechtle combined management report and covers the reporting period from 1 January to 31 December 2025 (also referred to as the reporting period in this Sustainability Statement). In unchanged form, the Sustainability Statement also serves as a progress report for the UN Global Compact.

→ For more information, see the Combined management report

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

Disclosures in connection with specific circumstances

Estimates and earnings uncertainty, amendments to the calculation method and corrections to values from previous years are explained when the metrics are stated. We also disclose the sources we have used for estimates and assumptions as well as sources of uncertainty. We likewise explain the assumptions, approximations and judgements on which we have based our measurements. In addition, in the case of metrics that include data for upstream and/or downstream value chains, we indicate if estimates have been made based on sector average data or other approximations (see table below). If reported metrics from the previous year have been adjusted or errors have been identified, this is also noted and differences are indicated.

Overview of metrics

Metric
GHG emission reduction targets for Scope 1 and 2 →
Energy consumption →
CO_2 emissions Scope 1 and 2 →
CO_2 emissions Scope 3 →
GHG emission intensity Scope 1, 2 and 3 →
Gender pay gap →
Ratio of the highest paid individual to the median own workforce →
Durability of IT hardware →

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 entity and represents it externally. The Executive Board is responsible for corporate policy and the long-term strategic direction. At Bechtle AG, it consists 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. At Bechtle, it consists of 16 persons in accordance with the statutory provisions. It is elected 50 per cent by the shareholders at the Annual General Meeting and the other half by the German own workforce of the Bechtle Group. They also elect the two unionised external own workforce 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 the areas of business administration, corporate governance and sustainability.

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

Due to the international orientation of the company, it was decided that the Supervisory Board should include at least two members who especially fulfil the criterion of internationality. In addition, at least four shareholder representatives should be independent. All members (100 per cent) of the shareholder groups currently fulfil this criterion. The members of the Supervisory Board have extensive experience in various areas that are important concerning 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 that are important to the company. These are closely related to the material effects of our IT portfolio and our business activities on the environment and people along the value chain, as well as the associated risks and opportunities concerning Bechtle. The qualifications and competences of the Supervisory Board reflect the impacts, risks and opportunities (IROs) areas of digital transformation, supply chains & compliance, environmental impacts and social aspects, among others. If additional specialist or legal advice is required in connection with sustainability aspects and material IROs, this is requested by the governance bodies. Internally, experts are available from the specialist departments Corporate Sustainability Management, Human Resources, Group Controlling, Logistics and Service, Mobility, Human Resources Development, Legal and Compliance, Facility Management and Bechtle IT. External experts are also consulted as required.

Responsibilities within the Executive Board are clearly defined in the schedule of responsibilities and the Executive Board's rules of procedure and are decided by the full Executive Board. The Corporate Sustainability Management department was assigned to Executive Board member Antje Leminsky by the full 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 procedure concerning dealing with material impacts, risks and opportunities. In addition, the Executive Board regularly informs the Supervisory Board. In 2025, the Supervisory Board and the Audit Committee were each informed about sustainability issues at two meetings by Executive Board member Antje Leminsky. In addition, a quarterly update on material metrics, targets and actions of Corporate Sustainability Management is planned for the 2026 fiscal year.

The Supervisory Board has so far fulfilled its duty to audit the non-financial statement in accordance with the CSR Directive Implementation Act (CSR-RUG) and is now comprehensively auditing the progress of the targets and actions defined in the sustainability strategy in compliance with the sustainability statement in accordance with CSRD. The double materiality analysis was carried out for the first time on the 2024 report and updated for the 2025 fiscal year. The Supervisory Board is auditing the management of the identified IROs in compliance with the sustainability statement. The material opportunities and risks identified concerning Bechtle, as well as their effects are included in the risk pool of the centralised group risk management. The close cooperation between Corporate Sustainability Management and Central Risk Management links financial and non-financial risks and creates a holistic risk approach that takes into account the interactions between different risk categories.

Within the internal Bechtle structure, Corporate Sustainability Management works together with all relevant departments on the implementation of the Sustainability Strategy 2030 and thus has an eye on all possible and material IROs of the ESG sub-areas. The measurements concerning each sub-area are carried out by the Sustainability Division Management together with the responsible Executive Board member. The measurement results are documented in a separate record. Central Risk Management acts in an advisory capacity here. In the next step, all identified A-risks are discussed at the group Executive Board meeting, which is organised by the Central Risk Management department, and assessed by the Executive Board from the group's perspective.

Following the assessment by the group Executive Board, the agreed A-risks are recorded together with explanations that include the respective area of responsibility and the status of the measure. They are then requested for the Supervisory Board meeting in the fourth quarter and discussed there by the Audit Committee.

Further information on the underlying processes and the integration of sustainability risk management into the overall risk management system can be found in the risk management section →.

Operationally, Corporate Sustainability Management monitors which targets are set in connection with material IROs and regularly informs the responsible Executive Board member. She informs the full Executive Board and the Supervisory Board about particularly relevant aspects.

Information provided to and sustainability matters addressed by the entity's administrative, management and supervisory bodies

The Executive Board member responsible for sustainability was involved in the key sustainability issues on a fortnightly basis during the reporting period and was involved in their strategic management and further development. The project team explained the results of the updated materiality analysis, which includes all IROs identified as material. In addition, Corporate Sustainability Management regularly reported on the implementation status and effectiveness of the actions, metrics and targets adopted as part of the sustainability strategy.

The Audit Committee of the Supervisory Board and, in some cases, the entire Supervisory Board, discussed in four meetings in 2025 sustainability aspects, amongst them the disclosure requirements relating to sustainability reporting including new metrics and the presentation of the climate protection strategy and the transition plan. The Supervisory Board and Audit Committee also received an overview of a large number of projects, including the validation of the SBTi (Science Based Targets initiative) objectives, the diversity strategy and the sustainable sales concept.

How material IROs will be explicitly covered 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 and the Executive Board member responsible for sustainability, the results of the materiality analysis were incorporated into the risk enquiry of the general risk management process. We are not aware of any compromises in connection with the material IROs.

Integration of sustainability-related performance in incentive schemes

The following cornerstones in particular were taken into account when structuring the remuneration 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 vesting period of one year 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 remuneration is linked to a financial 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 2025 vesting period were defined as follows

- **Environment:** The achievement of defined targets for CO_2 emissions intensity tCO_2e/million euros in relation to gross profit.
- **Social:** Succession planning for the second level of the Bechtle Group.
- **Governance**: Adaptation of the Executive Board's rules of procedure to the changed departmental responsibilities and internal committee regulations for co-operation.

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.

Overview of due diligence

Core elements of due diligence	Paragraphs in the sustainability statement
a) Integration of due diligence into governance, strategy and business model	Governance →
b) Involvement of affected stakeholders in all key due diligence steps	Stakeholders' interests and positions → Management of impacts, risks and opportunities →
c) Identification and measurement of negative impacts	Management of impacts, risks and opportunities →
d) Actions to counter these negative effects e) Tracking the effectiveness of these efforts and communication	Climate Change → Pollution → Resource use and circular economy → Own Workforce → Workers in the value chain → Consumers and end users → Governance →

Risk management and internal controls for sustainability reporting

Corporate Sustainability Management at Bechtle considers both financial risks concerning 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 Corporate 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 concerning 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). We define positive impacts as the potentially positive ecological and social effects of our 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 actions (e.g. energy efficiency programmes, own workforce 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 deem necessary for the reporting and preparation of the combined sustainability statement in accordance with the relevant regulations.

A standardised reporting process, a clear allocation of tasks and separation of functions in Corporate Sustainability Management by topic area and the use of a central data platform with defined approval and control processes ensure that the ESRS and EU taxonomy requirements are adhered to, errors and inconsistencies are avoided, and the data concerning sustainability reporting is processed completely and correctly.

All of the actions are aimed at recognising risks at an early stage, managing them and communicating them transparently.

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.

The main risks identified relate to reputational risks and financial risks from ESG factors, ratings and competitive disadvantages. They are described in more detail in the Management of impacts, opportunities and risks section →. 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 actions, such as energy efficiency programmes and training for our own workforce to minimise risks. Corporate Sustainability Management works together with all relevant departments in this regard (including Legal & Compliance, Purchasing, HR and Finance, amongst others). 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 opportunity and risk report →.)

Central risk management ensures the completeness of risk reporting in the management report and sends the risk report on the main survey to the entire Executive Board once a year after the second quarter of a fiscal year; the reports on the update surveys are sent four 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. As at 31 December 2025, 16,574 employees worked for the Bechtle Group, 11,021 of them in Germany, 1,111 in France, 1,019 in Switzerland and 3,406 at other European locations. Less than 20 employees work outside Europe.

The Bechtle Sustainability Strategy 2030 published in 2021 supplements Vision 2030. The sustainability strategy combines economic, ecological and social aspects and formulates overarching strategic goals. 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. Additionally, we have developed a sustainability programme that defines milestones and determines suitable operating actions. This is reviewed and updated annually. We report on the progress of the programme in our annual sustainability statement. As a trading entity in the IT sector, we face the challenge of ensuring a sustainable supply chain for customers and, vis-à-vis the legislature, promoting the energy efficiency of the products we sell and meeting the increasing requirements concerning 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.

ETHICAL BUSINESS practices are a matter of course.

We take responsibility for respecting human rights along our value chain.

Focal point	2030 Target
Supply chain sustainability	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.
Compliance and anti-corruption	We act with integrity and in accordance with legal requirements. Compliance and anti-corruption are of the highest relevance to us, which is why we continue to actively minimise risks and expand preventive actions.
Social commitment	We see social commitment as part of our corporate responsibility and actively support selected social projects as a reliable partner.

We embrace an ENVIRONMENTAL APPROACH in everything we do

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

Focal point	2030 Target
Climate and energy	Our actions are orientated towards the 1.5 °C target of the Paris Climate Conference. The focus is on our reduction targets in the area of direct and indirect CO_2 emissions along the value chain.
Sustainable logistics	We consider our logistics processes and packaging solutions concerning shipping to customers under the criteria of ecological efficiency by focusing on the principles of reduction, reuse, recycling and the use of renewable raw materials.
Circular economy	We do not think linearly but in cycles and use the resources built into IT hardware responsibly.

The PEOPLE we work with drive our success.

We foster a culture of fairness and respect for our employees.



Focal point	2030 Target
Employer attractiveness	We are strengthening our position as one of the leading employers in the IT sector in Europe. The focus is on own workforce satisfaction, individual development, training, leadership and the work culture at Bechtle.
Diversity and equal opportunity	We promote diversity within the entity and are continuously strengthening equal rights for our own workforce*. We focus on the diversity categories of age, social background, gender, physical and mental ability.
Health and safety	We are continuously improving our good level of occupational safety and strategically anchor health and safety in the Bechtle Group.

* In the Bechtle Sustainability Strategy 2030, employees are defined as "own workforce" in accordance with ESRS terminology.

We shape a sustainable DIGITAL FUTURE.

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



Focal point	2030 Target
Sustainable in-house digitalisation	Within the scope of our IT strategy, we are pursuing the goal of making our own enterprise architecture resource-saving, efficient and user-friendly.
Sustainable technologies, solutions and services	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.
Data security and protection	We consistently ensure the protection of our data and the data of our customers and partners. Information security and the protection of confidentiality are of the highest relevance to us in accordance with legal requirements.

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). A detailed overview of the current actions with which we intend to implement these goals can be found in the Sustainability Programme → in the Notes.

The Sustainability Strategy 2030 forms the overarching strategic umbrella. Various sub-strategies are derived from it, which contribute specifically to the implementation and further development of the overall strategy. These sub-strategies give more-specific details concerning the strategic targets in operational terms and include the climate protection strategy, the sustainable procurement strategy, the diversity strategy and the HR strategy. The individual strategies are not only linked to the overall strategy but are also strongly interlinked. These interdependencies are crucial for holistic implementation.

Significant projects from the 2025 fiscal year included the adoption of the procurement strategy, the validation of SBTi near-term and SBTi net-zero and the development of a transition plan. Furthermore, a sustainable sales concept was developed to help support customers with more sustainable solutions and to have a positive impact on reducing our Scope 3 emissions. In addition, a sustainable logistics concept and a concept for Bechtle Circular IT were developed and adopted. We have also implemented the short-term actions of the diversity strategy.

The key challenges for the future include:

- the increasing regulatory requirements in the area of sustainability and reporting,
- increasing expectations of customers and public-sector clients with regard to sustainable IT solutions and transparent supply chains, and
- the reduction of indirect environmental impacts, particularly in the upstream and downstream value chain (Scope 3 emissions).

In order to meet these challenges, projects and solutions are planned, such as the continuous development of Corporate Sustainability Management (including clear processes and metrics systems), the strengthening of supplier management through sustainability requirements and risk analyses, as well as the implementation of the transition plan.

All strategic sustainability targets apply to Bechtle group-wide. However, implementation takes into account regional framework conditions, legal requirements and operational possibilities in the respective countries. In this way, Bechtle takes into account the different degrees of maturity and implementation options within the group.

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 renewal 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

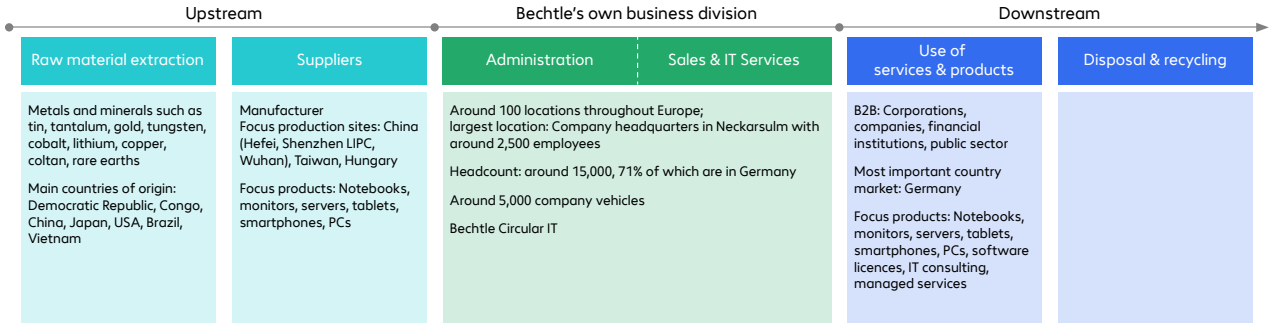
The IDG Tech Media GmbH ranking categorised Bechtle as Germany's largest IT system house in 2025. Bechtle is an IT company with its headquarters in Neckarsulm, Germany. As a classic system integrator, Bechtle does not manufacture its own products. In Bechtle's business model, the key input is the human factor. Our own workforce in sales ensure that our customers request Bechtle's products and services. Our own workforce in the Service department ensure that services are provided.

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.

The business activities of the Bechtle Group were previously divided into two segments: IT System House & Managed Services and IT E-Commerce. The management organisation was realigned at the beginning of 2025. Since then, Bechtle has bundled responsibility for all distribution channels in the national markets at Executive Board level in one person's hands. The aim of this restructuring is to expand the multichannel offering in all markets and further internationalisation. With this holistic market strategy, Bechtle can optimally serve every customer across all channels in line with their needs. Under the new management organisation, Michael Guschlbauer is responsible for the entire business in Germany and Austria as COO. Konstantin Ebert, COO, is responsible for all other national markets in which Bechtle is active with its own companies. These are Belgium, France, Great Britain, Ireland, Italy, the Netherlands, Switzerland, Spain, Poland, Portugal, the Czech Republic and Hungary.

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

Bechtle's value chain



The analysis of the value chain provides an overview of the most important stages of the value chain in connection with the business activities of Bechtle AG. The value chain was created as part of an iterative process of data collection and review of the most important focus activities of Bechtle AG.

As a result, we have defined three stages of the value chain, which comprise the following:

- Upstream activities – raw material extraction and suppliers (production of hardware)
- Bechtle's business operations – administration; sales and IT service
- Downstream activities – utilisation of services and products; disposal and recycling

As a system integrator without in-house product manufacturing, Bechtle's business model is essentially based on the human factor, with its own workforce in sales generating customer demand and its own workforce in service providing the services.

The expertise and commitment of our own workforce are the key input for our business model. In order to secure this input, Bechtle pursues a holistic approach throughout the own workforce life cycle:

- Recruit – Bechtle attracts qualified specialists through targeted recruiting actions, training programmes and cooperation with universities.
- Develop – the Bechtle Academy, internal training courses and individual development programmes are used to continuously build up specialist, management and future oriented skills.
- Secure – long-term development prospects and actions to retain our own workforce ensure that knowledge and skills are retained in the company.

In this way, Bechtle ensures that the vital "people" input factor contributes to the entity's value creation and innovative ability in the long term.

Interests and Views of Stakeholders

In the course of the double materiality analysis for this report, we identified the following categories of stakeholders: capital market and financial market players, customers, business partners, our own workforce and workers in the value chain as well as the public and society. We have comprehensively audited the impacts of our business activities on stakeholders as part of the materiality analysis. These impacts and our main risks and opportunities have not influenced our business model, value chain or decision-making processes. However, the insights gained were incorporated into the diversity strategy (DE&I strategy), the revision of the list of actions in the sustainability strategy, the sustainable procurement strategy and the Bechtle Circular IT concept.

Customers, 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 entity's headquarters each year: the Shareholders' Day and "Bechtle meets" in cooperation with finfluencers.

Analysts, investors and banks

Dialogue form: Currently, 16 banks report on Bechtle in studies and up-to-date short-form analyses. The analysts at the banks provide ratings for the entity 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 entity's headquarters and various conferences and roadshows. At a total of 22 roadshows and investor conferences in 2025, we informed institutional investors about the economic situation, corporate strategy and future prospects of our entity in individual and group discussions. Talks and discussions with analysts and investors also repeatedly give rise to suggestions for critically examining or rethinking our corporate strategy. The Chairman of the Executive Board is either directly involved in the discussions or is informed about them.

Corporate customers

Dialogue form: In addition to personal support from our account managers, we liaise with our customers at customer trade fairs and events. We conduct a customer satisfaction survey every two years in order to find out more about the challenges our customers face and to be able to react in good time to any dissatisfaction with Bechtle as a service provider and current needs. The project management informs all Managing Directors, Executive Vice Presidents and the full Executive Board of the results. 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.

Business partners, in particular manufacturers and distributors

Dialogue form: We maintain close relationships with all major international distributors and vendors in the IT industry from whom we source products. We cooperate with our most important vendors 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 vendor.

As a trader, our suppliers are an essential component of our business model and our strategy. Interaction with them is very important to us because we have to react quickly to regulatory requirements, market changes or new technologies in both directions – both in terms of supply and demand. Our products are directly dependent on the strength of the portfolio and the willingness of our manufacturers to cooperate; this relates to the degree of innovation, costs, quality standards, services, delivery times and 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 vendors. 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 incorporated into the DE&I strategy adopted in 2024, among other things. If the Executive Board does not participate in the interaction itself, it is informed of important findings.

Bechtle's own workforce and workers in the value chain

Bechtle's own workforce

Dialogue form: The most important tool for the integration of interests of our own workforce is their own satisfaction survey, which was introduced group-wide in September 2020 and which is carried out 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. Own workforce, managers and the full Executive Board are informed about the results. Among others, the results are incorporated into the HR strategy adopted by the Executive Board in the 2025 fiscal year, which defines five focus topics (excellent employer, own workforce recruitment, collaboration, digitalisation and internationalisation).

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. In order 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 have also been incorporated into the sustainable procurement strategy and in the revision of the sustainability strategy. The Executive Board is informed of relevant findings.

Society and the public (media and potential applicants, local communities and NGOs, politicians and 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 labour along the value chain and affected communities with Corporate Sustainability Management. With regard to the communities affected, the findings have been incorporated into the sustainable procurement strategy and the revision of the sustainability strategy.

As part of the presentation of the materiality analysis (see chapter Management of impacts, risks and opportunities), we describe how we have identified and involved the stakeholders and how we have considered the organisation, purpose and results.

→ For more information, see Management of impacts, risks and opportunities

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 updated materiality analysis. Due to methodological changes, the topic "Affected communities" (ESRS S3) is no longer classified as material. In addition, the IROs were sharpened with regard to the description and aggregated in the ESRS E2 "Environmental pollution" topic area. In the following, 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. We shall only explain the IROs here and not again in the topic standards. In the case of actual impacts, the time horizon is labelled with n/a in the following tables as that disclosure is obsolete.

Climate change

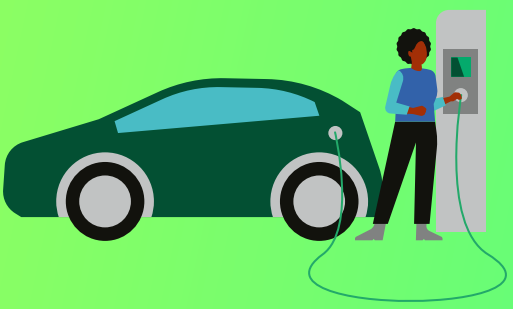
As part of our materiality analysis, we identified one risk concerning the topic of climate change under the sub-topic of adaptation to climate change, four negative impacts under the sub-topic of climate change and four negative impacts under the sub-topic of energy.

Material impacts and risks relating to climate change

Material IRO	Classification	Time horizon	Value chain stage	IRO description	A disclosure of whether the entity has an interest in the material impacts arising from its activities or business relationship, together with a description of the nature of those activities or relationships.
E1 – Adaptation to climate change					
Risk of competitive disadvantages/loss of sales.	n/a	Current	Bechtle's own area of business	There is a risk that the entity's climate mitigation targets set and validated by SBTi will not be achieved and that the validation may not be maintained. However, customers are increasingly demanding this validation as a prerequisite to collaboration. Loss of customer confidence and credibility in the area of sustainability, exclusion from tenders, especially with public or sustainability-oriented clients, a decline in orders and loss of revenue due to non-compliance with ESG requirements, as well as reputational damage in the industry and among stakeholders are possible impacts.	Bechtle's own activities (administration, sales & IT service) in all location areas (see Bechtle value chain →)
E1 – Climate mitigation					
Negative impacts on climate change through the use of company vehicles that lead to GHG emissions (Scope 1)	Actual	n/a	Bechtle's own area of business	The operation of our company vehicle fleet generates considerable CO_2 emissions every year. These direct emissions contribute directly to climate change and lead to temperature increases and extreme weather events.	Bechtle's own activities (administration, sales & IT service) in all location areas (see Bechtle value chain →)
Negative impacts on climate change due to the development of mines that lead to GHG emissions. (Scope 3)	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.	Business relationships through the procurement of goods in the upstream value chain (see Bechtle value chain →)

Material IRO	Classification	Time horizon	Value chain stage	IRO description	A disclosure of whether the entity has an interest in the material impacts arising from its activities or business relationship, together with a description of the nature of those activities or relationships.
Negative impacts on climate change due to energy consumption of Bechtle office buildings, warehouses and data centres that lead to energy-related GHG emissions (Scope 2)	Actual	n/a	Bechtle's own area of business	At Bechtle AG, greenhouse gas emissions in its own business area are mainly caused by energy expenditure for the maintenance of office buildings, warehouses and data centres. Bechtle is continuously increasing the proportion of renewable energy. Nevertheless, it can be assumed that the majority of the energy used still comes from conventional energy generation (fossil fuels).	Bechtle's own activities (administration, sales & IT service) in all location areas (see Bechtle value chain →)
Negative impacts on climate change from raw material extraction, production, transport and product utilisation along the value chain (Scope 3)	Actual	n/a	Upstream	The majority of Bechtle's emissions are generated in the upstream and downstream supply chain, in particular through purchased services, transport and the use of our products. These emissions are difficult to control but represent the largest proportion of our climate impact.	Business relationships through the procurement of goods in the upstream value chain (see Bechtle value chain →)
E1 – Energy					
Negative impacts 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. Energy-related greenhouse gas emissions are produced, which contribute to global warming.	Business relationships through the procurement of goods in the upstream value chain (see Bechtle value chain →)
Negative impacts 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	Bechtle's own area of business	Data centres have very high energy requirements and are considered the number-one power consumers in IT. Energy generated from fossil fuels is associated with significantly high greenhouse gas emissions.	Bechtle's own activities (administration, sales & IT service) in all location areas (see Bechtle value chain →)
Negative impacts 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.	Business relationships through the procurement of goods in the upstream value chain (see Bechtle value chain →)
Negative impacts 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 devices 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 that contribute to global warming.	Business relationship in the downstream value chain (see Bechtle value chain →)

There are currently no material amendments to financial items and no expenses incurred for actions in connection with the existing negative impacts and risks. We currently do not expect any financial effects from the material risks. We expect investments for the further expansion of renewable energies at our locations and in the operation of sustainable data centres; this relates particularly to investments in charging infrastructure and building efficiency. We have not currently drawn up any investment plans or earmarked any sources of financing.



1,000

charging points

for electric vehicles are available at the company's locations in the DACH region.

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. By doing so, we create long-term competitive advantages.

We have classified the material negative impacts identified by us as actual impacts. Due to the GHG emissions under focus, 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. As the sale of IT hardware is an essential component of our business model, it is an important target for us to strive for improvements together with manufacturer 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. We see great potential here to reduce GHG emissions and thus make a positive contribution.

Resilience of our Strategy and Business Model

In the following, we describe the resilience of our strategy and business model in relation to climate change and the processes for identifying and assessing the main 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 actions to be developed. Both physical and transition 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 actions to reduce them. In the materiality analysis, impacts on climate change were comprehensively identified, assessed and described, both for our own area of business and for the upstream and downstream value chain.

The critical assumptions for analysing the resilience of our business model with regard to transition 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 transition climate risks. The main critical assumptions are as follows:

- **SSP5-8.5:** This scenario leads to a temperature rise of 4° C 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° C 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 CO_2 emissions.

The measurement of short-, medium- and long-term transiton risks and opportunities was based on the IEA's "Net-Zero Emissions 2050 Scenario". For the measurement of transiton risks and opportunities, research was carried out that included benchmarking and the scientific reports on climate risks in the relevant sectors. In addition, a questionnaire was sent to experts from the fields of Property Management, Corporate Sustainability Management, IT, Investor Relations and other specialist areas. Material risks and opportunities were identified and discussed, thus defining the susceptibility, analysing the impact on assets and business activities and determining the probability of occurrence and necessary adjustment actions. 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 (Intergovernmental Panel on Climate Change) World Atlas were used for the upstream and downstream value chain. The specific regional impacts were 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, stress caused by wild fires, drought, heat, cold, and heavy precipitation. The identified hazards may jeopardise the sites of Bechtle AG, the safety of the workforce 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 could jeopardise the availability of resources and transport. As a result, they could affect the reliability of the supply chain upstream, as well as the climatic conditions at the customer's premises and thus also influence product requirements and demand.

A criticality approach was selected for the location of the entity'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 full-time equivalents (FTE). All Bechtle AG locations with at least 100 FTE are included in the evaluation.
- Logistics centres: In addition, all logistics centres are included due to their central importance in terms of the core business and their pronounced dependence on location.

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

Hazard exposure was then measured as part of the resilience analysis. The medium risk identified concerning the locations is the increased energy requirement for air conditioning the locations due to heat stress. Other site-related risks, such as storm surges, river flooding, and stress caused by drought, cold, and heavy precipitation, are classified as low to moderate and do not require an adaptation plan. Uncertainty exists in the medium risk of increased energy requirements 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 periods of drought. 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 transition risks and opportunities with a high impact were identified:

Material transiton risks and opportunities

Designation of climate-related risks/climate-related opportunities	Category	Description
Rising procurement costs	Transition risk (market)	Price increases due to rising CO_2 reduction targets/price fluctuations for products
Sustainability issues and uncertainties in the value chain (upstream and downstream)	Transition 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
Implementation of energy and electricity-saving actions	Transition opportunity (resource efficiency)	Implementation of actions to save energy/electricity and a resulting possible reduction in energy consumption, which in turn leads to a reduction in costs

Other transition 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).
- Utilisation 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 own workforce behaviour (resilience): Potential own workforce focus on corporate responsibility.

Other transition risks with a minor impact are:

- Lower availability of capital (market): The availability of capital is also increasingly dependent on the entity'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, own workforce) (reputation): loss of competitive advantages due to increasing negative stakeholder feedback, reduced production capacity (e.g. delayed planning approvals, supply chain disruptions), negative impacts on HR management and planning (e.g. recruitment and retention of own workforce), negative impact on attractiveness for investors.

Pollution

In our materiality analysis, we identified seven negative impacts with regard to pollution along our value chain. The process of identifying potential IROs in connection with pollution is based on a screening of Bechtle sites and activities or relevant interfaces with the environment. All direct entity locations and relevant activities in the value chain were audited. The focus was on material upstream activities (in particular the procurement and transport of IT hardware) and downstream activities (disposal, recycling). Based on existing entity data and as part of source and desk research, as well as interviews, possible causes were analysed, IROs derived and then evaluated based on severity and probability of occurrence.

Material impacts, risks and opportunities relating to pollution

Material IRO	Classification	Time horizon	Value chain stage	IRO description	Disclosure of whether the entity has a share in the material impacts arising from its activities or business relationship together with a description of the nature of the activity or business relationship in question
E2 – Air pollution					
Negative impacts on air quality due to toxic emissions and heavy metal emissions (mercury) from the extraction of raw materials (focus: gold, cobalt, tin, tungsten, tantalum)	Actual	n/a	Upstream	Toxic emissions are released through clearing, excavation, transport and blasting in mines for rare earths and metals, which are contained in the Bechtle products sold. Gold refineries produce large quantities of highly toxic mercury emissions. 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.	Business relationships through the procurement of goods in the upstream value chain (see Bechtle value chain →)
Negative impacts 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).	Business relationship in the downstream value chain (see value chain →)
E2 – Water pollution					
Negative impacts on water quality due to water pollution during the extraction of raw materials for processing and further processing phases of 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). 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. Water pollution can lead to diseases (malaria). The biodiversity of many animals and plants is also under threat, weakening ecosystems.	Business relationships through the procurement of goods in the upstream value chain (see Bechtle value chain →)

Material IRO	Classification	Time horizon	Value chain stage	IRO description	Disclosure of whether the entity has a share in the material impacts arising from its activities or business relationship together with a description of the nature of the activity or business relationship in question
E2 – Soil pollution					
Negative effects on soil quality due to the release of pollutants during the extraction of raw materials used in the production of hardware sold by Bechtle	Actual	n/a	Upstream	The extraction of raw materials is highly likely to contaminate the soil. Gold mining in Brazil destroys indigenous land and is carried out illegally. In the Brazilian Amazon region, mercury is mixed into the rock mud to dissolve and bind the gold it contains. The alteration and poisoning of the soil has a negative impact on plants, animals and humans.	Business relationships through the procurement of goods in the upstream value chain (see Bechtle value chain →)
E2 – Substances of very high concern and substances of high concern					
Negative impacts on people and the environment due to the use of flame retardants in the production of hardware sold by Bechtle	Potential	Short-term	Upstream	Some chemical substances are used in production and in the hardware sold by Bechtle. They are used in the upstream value chain during production. Two examples of potentially hazardous substances are flame retardants, which are used in IT products to meet flammability safety requirements, and plasticisers, which are used to make plastics, especially cables, more durable and flexible. While these chemicals solve one problem, they risk causing another, namely human health and environmental effects that can disrupt the endocrine system and increase the risk of memory and attention disorders, obesity, fertility problems and cancer. These substances are often persistent and accumulate in living organisms. This means that even small amounts can cause serious long-term health problems and environmental damage.	Business relationships through the procurement of goods in the upstream value chain (see Bechtle value chain →)

Material IRO	Classification	Time horizon	Value chain stage	IRO description	Disclosure of whether the entity has a share in the material impacts arising from its activities or business relationship together with a description of the nature of the activity or business relationship in question
Negative impacts 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).	Business relationships through the procurement of goods in the upstream value chain (see Bechtle value chain →)
E2 – Microplastics					
Negative impacts 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.	Business relationships through the procurement of goods in the upstream value chain (see Bechtle value chain →)

The material negative impacts relate to pollution in the upstream and downstream value chain. This includes air pollution caused by toxic emissions from the extraction of raw materials, heavy metals (mercury) and the illegal disposal of electronic waste. 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.

With its business model, Bechtle offers customers from the B2B sector 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 material negative impacts in the area of pollution are particularly related to the raw materials used in IT hardware, 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. As part of our sustainable procurement strategy and our concept for sustainable logistics, we endeavour to reduce the material negative impacts in the areas of air, water, and soil pollution, also in cooperation with our partners in the supply chain.

Resource use and circular economy

In our materiality analysis, we identified three negative impacts and one opportunity with regard to resource use and the circular economy. The process of identifying potential IROs in connection with resource use and the circular economy is based on a screening of Bechtle locations and activities or relevant interfaces. All direct entity locations and relevant activities in the value chain were audited. The focus was on upstream and downstream activities due to their particular relevance to the topic of resource use and the circular economy. In this context, Bechtle has also reviewed its assets and business activities in order to identify and measure actual and potential material impacts, risks and opportunities (IROs) in connection with resource use and the circular economy. Ecological aspects of resource use (including material use and waste) and opportunities in the circular economy were taken into account using desk research.

Material impacts, risks and opportunities relating to resource use and the circular economy

Material IRO	Classification	Time horizon	Value chain stage	IRO description	Disclosure of whether the entity has a share in the material impacts arising from its activities or business relationship, together with a description of the nature of the activity or business relationship in question
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	In the extraction of raw materials, negative impacts arise in connection with the mining of abiotic (fossil fuels, ores and other mineral raw materials) and biotic (plant biomass) resources. Consumption of large amounts of energy, water and land for the mining of raw materials.	Business relationships through the procurement of goods in the upstream value chain (see Bechtle value chain →)
Negative impacts on the environment (regenerative capacity of the earth) through the use of natural resources that are available in limited quantities	Actual	n/a	Upstream	The use of resources is very high in the area of raw material mining for the electronics industry. Bechtle hardware is manufactured from valuable resources such as gold, tungsten and rare earth metals. They are considered valuable resources that are becoming increasingly scarce on earth. New materials are always used in the manufacture of hardware.	Business relationships through the procurement of goods in the upstream value chain (see Bechtle value chain →)
Monetary opportunities and competitive advantages through the sale of digital technologies, products and IT solutions with responsible resource inflows (and resource utilisation)	n/a	Short-term	Bechtle's own area of business	Monetary opportunities through the sale of digital technologies, products and IT solutions with responsible resource inflows (and resource use). Competitive advantage/improved reputation: By offering a more sustainable IT portfolio, new customers can be acquired, and the loyalty of existing customers can be strengthened. This could lead to an increase in revenue for Bechtle. Furthermore, Bechtle's prioritisation of the development, manufacture and sale of products with improved environmental and social impacts represents an opportunity to avoid costs associated with external effects. It is more probable that consumer demand will increase, increasing market share while reducing potentially harmful materials. Competitive advantage/improved reputation: Entities that are perceived as having a lower environmental impact have better prospects of selling their products on the market. This is because customer expectations in the area of sustainability are constantly increasing and are becoming a criterion for purchasing. This could lead to an increase in revenue for Bechtle.	Bechtle's own activities (administration, sales & IT service) in all location areas (see Bechtle value chain →)

Material IRO	Classification	Time horizon	Value chain stage	IRO description	Disclosure of whether the entity has a share in the material impacts arising from its activities or business relationship, together with a description of the nature of the activity or business relationship in question
E5 – Resource outflows associated with products and services					
Negative impacts on the environment due to non-sustainable use of resources contained in the Bechtle hardware sold	Actual	n/a	Bechtle's own area of business	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 utilisation 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.	Bechtle's own activities (administration, sales & IT service) in all location areas (see Bechtle value chain →)

The production of IT hardware requires large quantities of fossil fuels and biomass, leading to scarcity 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; this 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. As part of our sustainable procurement strategy and our policies concerning the circular economy and sustainable logistics, we endeavour to reduce the negative impact of resource use by raising awareness and exploiting business opportunities through resource efficiency actions.

Own workforce

As part of our materiality analysis, we identified two significant risks and one positive impact for the company's own workforce.

Material impacts, risks and opportunities relating to the own workforce

Material IRO	Classification	Time horizon	Value chain stage	IRO description	Disclosure of whether the entity has a share in the material impacts arising from its activities or business relationship, together with a description of the nature of the activity or business relationship in question
S1 – Working conditions: Appropriate remuneration					
Reputational risk and competitive disadvantage	n/a	Short-term	Bechtle's own area of business	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 workers 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 workers.	Bechtle's own activities (administration, sales & IT service) in all location areas (see Bechtle value chain →)
S1 – Working conditions: Health and safety					
Positive impact on the well-being of Bechtle employees	n/a	Current	Bechtle's own area of business	Well-developed health protection in entities can lead to an increase in people's well-being and health. Bechtle's occupational health management (OHM) offers numerous actions and programmes for own workforce – from yoga or fitness courses to health check-ups.	Bechtle's own activities (administration, sales & IT service) in all location areas (see Bechtle value chain →)
S1 – Equal treatment and equal opportunities for all: Diversity					
Risk of downgrades or losses in ESG ratings on the financial market	n/a	Current	Bechtle's own area of business	There is a risk of downgrading or loss of ESG ratings on the financial market due to insufficient or missing KPIs in the "social" area (e.g. diversity KPIs, such as quotas for women on the Supervisory Board), with the consequence of a negative impact on the share and on access to financing, exclusion from investment grids for certain investors or contractual penalties from existing financing agreements in the event of non-compliance with the KPIs.	Bechtle's own activities (administration, sales & IT service) in all location areas (see Bechtle value chain →)

Workers in the value chain

In our materiality analysis, we identified three negative impacts in connection with labour in the value chain:

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

Material IRO	Classification	Time horizon	Value chain stage	IRO description	Disclosure of whether the entity has a share in the material impacts arising from its activities or business relationship, together with a description of the nature of the activity or business relationship in question
S2 – Working conditions: Secure employment					
Negative impacts on the health of workers in raw materials extraction due to a lack of occupational safety (country: the Democratic Republic of the Congo, DRC).	Actual	n/a	Upstream	Due to the mining of rare earths (cobalt) and conflict materials (tin, tantalum, tungsten, gold) in mines in the Congo and the control of the mines there by the military, the workers are frequently exposed to violence, and there are sometimes killings. A lack of occupational safety actions leads to direct health hazards for workers.	Business relationships through the procurement of goods in the upstream value chain (see Bechtle value chain →)
S2 – Other labour-related rights: Child labour					
Negative impacts 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 (country: the Congo).	Actual	n/a	Upstream	Child labour is increasingly used in the extraction of raw materials in the mines in the Congo. This has a negative impact on the well-being, health and development of the children concerned.	Business relationships through the procurement of goods in the upstream value chain (see Bechtle value chain →)
Negative impacts on the health of the children affected by the use of exploitative and dangerous child labour in hardware production (country: China).	Actual	n/a	Upstream	In China, children between the ages of 13 and 15 are employed in the production of IT hardware products. This is mainly happening in Guangdong province. In some cases, there are agreements between schools and factories so that the children are sent from the schools to the factories, which is labelled as "training". The children are usually kept in the factories and receive virtually no monetary compensation. This has a negative impact on children's well-being and mental health.	Business relationships through the procurement of goods in the upstream value chain (see Bechtle 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. We have identified these negative impacts as part of our business model since trading in IT products and solutions and manufacturing them are deeply embedded in global supply chains and form the core of our business model. We therefore have limited direct influence. We are committed to the universal principles of the UN Global Compact (UNGC) and other internationally recognised environmental and human rights standards. This responsibility is something that we exercise across all of our locations, and we expect our business partners to do the same. Bechtle recognises these challenges and implements targeted actions to minimise potential negative impacts and promote compliance with labour and social standards along the supply chain.

Our entity 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 especially include those who mine, 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 common and systemic. This applies 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 actions; violence and unsafe working conditions in the extraction of raw materials in the Congo. These are not limited to individual incidents but relate to structural challenges in the countries where raw materials are mined and produced and are therefore part of global supply chains. Bechtle recognises this problem and is implementing actions to reduce its impact. Bechtle has published a sustainable procurement strategy comprising four focus topics. With regard to the own workforce in the value chain, the focus is on transparency and responsibility in the supply chain. The actions are aimed at working with suppliers and manufacturers to ensure compliance with human rights and environmental standards. To this end, Bechtle carries out a comprehensive supplier risk analysis and derives preventive actions from it. In addition, supplier audits are carried out via EcoVadis, for example, and the Code of Conduct for Suppliers of Goods and Services is applied. The human rights officer plays a central role in this. He monitors the risk analysis including assessment, defines actions to minimise the identified risks, presents the results and recommendations for action to the Executive Board and reviews the effectiveness and appropriateness of the actions implemented.

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 or child labour, especially in countries where conflict materials are produced.

Consumers and end users

In our materiality analysis, we identified one opportunity and one risk for the topic of consumers and end users.

Material impacts, risks and opportunities for consumers and end users

Material IRO	Classification	Time horizon	Value chain stage	IRO description	Disclosure of whether the entity has a share in the material impacts arising from its activities or business relationship, together with a description of the nature of the activity or business relationship in question
S4 – Personal safety of consumers and/or end users					
Opportunity and risk	n/a	Current	Bechtle's own operations	The increasing scope of cybersecurity 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. At the same time, there is a risk that the security of this data could be compromised by technical faults, software errors or organisational failings. This could result in claims for damages, fines and reputational damage for the Bechtle Group.	Bechtle's own activities (administration, sales & IT service) in all location areas (see Bechtle value chain →)

We do not currently observe any financial effects of the material opportunity and the risk on our financial position, results of operations or cash flows, not even in the next reporting period. We review the resilience of our strategy and business model on the basis of the regular risk surveys carried out by Central Risk Management.

→ For more information, see the Opportunity and risk report

The increasing importance of information security and data protection represents a material opportunity and a risk for Bechtle and is an integral part of our business model, especially for data-intensive services (e.g. managed services). New regulatory requirements, such as NIS 2, which has imposed stricter requirements on entities and organisations in critical and important sectors since October 2024, open up the opportunity to achieve competitive advantages through robust security actions.

This was one of the motivations for Bechtle IT to develop an information security strategy in 2024, which was adopted in the course of the 2025 fiscal year. Investments in improving the reliability and quality of our IT infrastructure and services can minimise risk, but also open up opportunities to retain customers, generate revenue and tap into new markets.

Governance

In our materiality analysis, we identified two risks with regard to corporate governance. The following relevant criteria were taken into account to ensure a comprehensive and well-founded analysis.

- Location: The analysis covers all geographical regions in which Bechtle operates, including the main locations in Germany and the international branches.
- Activity: The process covers all of Bechtle's divisions, in particular IT services, IT trading, cloud services and Bechtle Circular IT. Different activities are analysed with regard to their specific risks and opportunities in order to map industry-specific and entity-specific factors.
- Sector: Bechtle focuses on the special features of the IT sector, which is strongly characterised by technological innovation.

Material impacts, risks and opportunities relating to corporate governance

Material IRO	Classification	Time horizon	Value chain stage	IRO description	Disclosure of whether the entity has a share in the material impacts arising from its activities or business relationship, together with a description of the nature of the activity or business relationship in question
G1 – Corporate culture					
Risk of downgrades or losses in ESG ratings on the financial market	n/a	Current	Bechtle's own area of business	Risk of downgrading or loss of ESG ratings on the financial market due to insufficient or missing KPIs in the area of governance, resulting in a negative impact on the share and access to financing, exclusion from investment grids for certain investors or contractual penalties for existing financing agreements in the event of non-compliance with the KPIs	Bechtle's own activities (administration, sales & IT service) in all location areas (see Bechtle value chain →)
G1 – Corruption and bribery					
Risk of corruption due to lack of transparency in business practices	n/a	Current	Bechtle's own area of business	Risk of corruption due to lack of transparency in business practices (less reliance on business partners or labour) and therefore potential compliance risk. Involvement in corruption cases can lead to fines for Bechtle in the event of a conviction. Secondarily, this becomes a reputational risk if incidents become public, and trust in the integrity of the entity suffers.	Bechtle's own activities (administration, sales & IT service) in all location areas (see Bechtle value chain →)

We do not currently observe any effects of material risks on our financial 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 the regular risk surveys carried out by Central Risk Management.

→ For more information, see the Opportunity and risk report

Management of Impacts, Risks and Opportunities

Description of the process for identifying and assessing the material impacts, risks and opportunities

In order to be able to identify material impacts, risks and opportunities for us, we updated the analysis performed in 2024 of double materiality in accordance with ESRS in the reporting period. The adjustments made are noted in the following sections in the appropriate places.

The analysis was based on a process consisting of six sub-steps. All ESRS topic standards and the respective sub-topics were taken into account in all sub-steps.

1. We analysed all countries with Bechtle locations and the number of own workforce 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 fifth step, we analysed the results and identified the material issues for Bechtle.
6. Finally, the implementation of the criteria set out in the ESRS for carrying out the double materiality analysis has been summarised.

We have measured climate-related physical and transiton risks as part of a climate risk analysis, which is discussed in the Strategy chapter under Material impacts, risks and opportunities and their interaction with strategy and business model and climate change. No material IROs were identified in relation to water and marine resources. 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.

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 list of topics in accordance with 1. AR 16. The process of identifying potential IROs is based on a screening of the Bechtle locations and relevant activities along the value chain.

Step 2 – Stakeholder involvement. The involvement of affected stakeholders is a central component of the measurement 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. As part of source/desk research and interviews, we assigned sub-topics and sub-sub-topics to the ESRS topics as qualitative input, which made it possible to reduce the topic longlist. Following the direct involvement of stakeholders in the course of the 2024 materiality analysis, Bechtle switched to utilising feedback from the entity's continuous stakeholder dialogues in the reporting period. They are systematically incorporated into the measurement of materiality and into the further development of actions and their disclosure. The direct involvement of stakeholders takes place every two to three years and is a material component of the materiality analysis, which is reviewed and updated annually.

Stakeholder group at a glance

Value chain stage	Upstream	Bechtle's own area of business	Downstream
Stakeholders	• Suppliers • Distributors	• Bechtle own workforce (experts, Supervisory Board) • Investors, analysts	• City of Neckarsulm • Customers

Step 3 – Materiality of impacts. Negative and positive, as well as actual and potential impacts along the value chain, were identified with the help of the assessments of the Bechtle experts and the findings from the stakeholder involvement and analysis, 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. We have measured the severity of the impacts according to the sum of the scope, extent and remediability and categorised each characteristic on a scale of 1–5 (a scale of 1–3 was used in 2024). To order to define a cut-off for the information that is to be disclosed as material, an updated threshold value of ≥ 10.1 was set in 2025 for the negative impacts (2024: 6.1) (upper third). 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 analogously selected the upper third with a threshold value of ≥ 6.8 (2024: 4.1.) The threshold was determined on the basis of the Bechtle business model, the value chain and fundamental topics.

Rating scale for thresholds

Rating scale – negative impacts			Threshold value of ≥ 10.1
No impact	**Low**	**Medium**	**High**
	0–5	5.1–10	10.1–15

Rating scale – positive impacts			Threshold value of ≥ 6.8
No impact	**Low**	**Medium**	**High**
	0–3.3	3.4–6.7	6.8–10

Step 4 – Financial materiality. Financial materiality discusses sustainability aspects that can have a positive or negative impact on the value of an entity 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 amendments to the strategy, the business model and the operating processes or
- from actions 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 measured 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 is measured on a three-level scale in terms of its probability of occurrence and the expected amount of loss.

Measurement of probability of occurrence and amount of loss

in %

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

In the course of the materiality analysis adjusted in the reporting period and the associated changes to the threshold values, the risk potential of the loss amount was also brought up to date and corresponds to the potential loss amount determined by Bechtle's central risk management.

Risk potential of the loss amount

in €

Amount of loss	Description	Value limits in	Mean value
High	Substantial detrimental impact on the earnings, assets and financial position of the Bechtle division to be valued, i.e. the damage is clearly noticeable and may jeopardise the success of the company.	4–20 million (no upper limit)	12 million
Medium	Some adverse effects on the earnings, net assets and financial position of the Bechtle division to be valued, i.e. the damage is noticeable but not yet critical.	2–4 million	3 million
Low	Weak negative impact on the earnings, assets and financial position of the Bechtle division to be valued, i.e. the damage can be easily absorbed.	0.2–2 million	1.1 million

The risk measurement is carried out at 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 for 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 measurement 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 – Validation of results. 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 Central Risk Management. 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 update of the materiality analysis 2025 has shown that the "Affected communities" topic area (ESRS S3) is no longer classified as material.

The process of identifying potential IROs in connection with water and marine resources is based on a screening of Bechtle locations and activities or relevant interfaces to water and marine resources. All direct entity locations and relevant activities in the value chain were audited. The focus was on material upstream activities (in particular the extraction of raw materials and procurement of IT hardware) and the operation of data centres. Based on existing entity data and as part of source and desk research, as well as interviews, possible causes were analysed, IROs derived and then evaluated based on severity and probability of occurrence.

As part of the entity-wide materiality process, Bechtle has carried out a qualitative measurement of environmental impacts in order to identify actual and potential impacts on biodiversity and ecosystems. The analysis covers our own locations as well as upstream supply chains and downstream activities.

Negative impacts on biodiversity caused by pollution and changes in land use were analysed. They can result from the following activities, among others:

- Land and location utilisation: sealing and intervention in landscapes during construction, operation or expansion of locations,
- Use of materials and resources: utilisation of raw materials with potential impact on biodiversity,
- Emissions and energy consumption: indirect impacts due to energy requirements in data centres,
- Life cycle of products: impacts of manufacturing and disposal processes on ecosystems.

No material negative direct impacts on biodiversity at our own locations or indirect impacts in the upstream and downstream value chain were identified. The potential impacts considered were measured in terms of their severity based on their extent, scope and irreversibility and weighted with a probability of occurrence. All possible impacts have remained below the threshold value. A small scope and a medium extent in the course of the measurement of the degree of severity are decisive for this. It was thus established that biodiversity is not a material issue for Bechtle.

Dependencies of biodiversity and ecosystems and their services

Bechtle has also analysed the dependencies on ecosystem services in order to understand the extent to which the business model depends on natural resources and stable environmental conditions and to what extent potential risks can arise. Ecosystem services such as the extraction of raw materials were taken into account in the measurement.

The following dependency area in particular was identified as part of this analysis:

- Material costs due to scarcity of resources: the loss of biodiversity and various ecosystem services can lead to rising procurement costs in purchasing. The loss of biodiversity has a direct or indirect impact on resources of various kinds and increases the scarcity of resources. This can lead to rising costs and expenses for Bechtle AG in the procurement of hardware.

The dependencies and the resulting risks were measured as part of the analysis of financial materiality. The results show that Bechtle is not materially and directly dependent on functioning ecosystems in the global supply chain but is indirectly dependent on them.

Location analysis in relation to biodiversity

Bechtle has several locations in Europe (distribution and logistics centres, offices). A location analysis was carried out to determine whether our facilities are located in or in the immediate vicinity of areas with high ecological sensitivity or designated protected areas. The basis for this was the use of the WWF Risk Filter. It was determined that none of Bechtle's locations are located directly within a designated high-sensitivity area. None of our locations currently leads to a documented deterioration of natural habitats or impairment of protected species within the meaning of ESRS E4 IRO-1 AR 19a, and no remedial actions need to be taken.

No material impacts, risks and opportunities requiring entity-specific disclosures were identified by Bechtle.

The following overview summarises the current status of the material topics in the reporting period:

Brief overview of material impacts, 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 mitigation and adaptation** Upstream and own GHG emissions in raw material extraction and production **Energy** Upstream, own and downstream GHG emissions	**Pollution to air, water and soil** Upstream and downstream raw material extraction, transport, production and disposal **Substances of concern and microplastics** Upstream in production	No material impacts	No material impacts	**Resource inflows and use** Upstream negative environmental impacts in raw material extraction **Resource outflows and use** Negative environmental impacts in our own business area and recycling	**Working conditions** Health and safety	**Working conditions and rights** Upstream value chain: Risk to well-being/health of workers and child labour in raw material extraction and production	No material impacts	No material impacts	No material impacts
Risk	**Competitive disadvantages/ loss of revenue**	No material financial risks	No material financial risks	No material financial risks	No material financial risks	**Reputational damage Loss of customers Market value and financing**	No material financial risks	No material financial risks	No material financial risks	**Risk to market value and financing**
Opportunity	No material financial opportunities	No material financial opportunities	No material financial opportunities	No material financial opportunities	**Competitive advantage and image boost**	No material financial opportunities	No material financial opportunities	No material financial opportunities	**Competitive advantage, market share expansion and revenue growth**	No material financial opportunities

Step 6 – Explanation of the identification of the material information that must be disclosed in relation to the IROs measured as material. As the last step of the DMA, the IRO assessment was transferred to the disclosure requirements of the ESRS. This involved analysing whether the information required by disclosure requirements and the respective data points is material within the meaning of ESRS 1.31. It was therefore decided whether each ESRS data point (1) is significant in helping to explain our material IROs and/or (2) contributes to the decision-making of users of the report or serves an information need regarding material impacts. This analysis was based on our understanding of the stakeholders' interests, which we obtained as described in step 2 Stakeholder involvement →. The materiality of information was not quantified, and accordingly no threshold values were used.

ESRS Index

Disclosure requirements included in the ESRS and covered by the corporate sustainability statement

General information

	Disclosure requirement
Basis for preparation	General basis for preparation of sustainability statements →
	Disclosures in relation to specific circumstances →
Governance	The role of the administrative, management and supervisory bodies →
	Information provided to and sustainability matters addressed by the entity's administrative, management and supervisory bodies →
	Integration of sustainability-related performance in incentive schemes →
	Statement on due diligence →
	Risk management and internal controls for sustainability reporting →
Strategy	Strategy, business model and value chain →
	Stakeholders' interests and positions →
	Material impacts, risks and opportunities and their interaction with strategy and business model →
Management of impacts, risks and opportunities	Management of impacts, risks and opportunities →

Environmental information

	Disclosure requirement
Climate change	
Governance	Integration of sustainability-related performance in incentive schemes →
Strategy	Development of the transition plan for climate protection →
	Material impacts, risks and opportunities and their interaction with strategy and business model →
Management of impacts, risks and opportunities	Description of the processes for identifying and assessing the material climate-related impacts, risks and opportunities →
	Policies related to climate mitigation and adaptation to climate change →
	Measures and resources in connection with the climate concepts →
Metrics and targets	Targets in connection with climate mitigation and adaptation to climate change →
	Energy consumption and energy mix →
	Gross GHG emissions for Scope 1, Scope 2 and Scope 3 categories as well as total GHG emissions. →
Pollution	
Management of impacts, risks and opportunities	Description of the processes for identifying and assessing the material impacts, risks and opportunities related to pollution →
	Policies related to pollution →
	Actions and resources in connection with environmental pollution →
Metrics and targets	Targets in connection with environmental pollution →

	Disclosure requirement
Resource use and circular economy	
Management of impacts, risks and opportunities	Description of the processes for identifying and assessing the material impacts, risks and opportunities related to pollution →
	Policies related to resource use and circular economy →
	Actions in connection with resource use and the circular economy →
Metrics and targets	Goals related to resource utilisation and the circular economy →
	Resource inflows →
	Resource outflows →

Social information

	Disclosure requirement
Own Workforce	
Strategy	Stakeholders' interests and positions →
	Material Impacts, Risks and Opportunities and their Interaction with Strategy and Business Model →
Management of impacts, risks and opportunities	Material impacts, risks and opportunities and their interaction with strategy and business model →
	Policies related to workers of the company →
	Processes to mitigate negative impacts, and channels through which the workers can raise concerns →
Metrics and targets	Initiation of actions in relation to material impacts and approaches to mitigate material risks and capitalise on material opportunities related to the workers of the company as well as the effectiveness of these actions and approaches →
	Characteristics of the own workforce →
	Diversity indicators →
	Appropriate remuneration →
	People with disabilities →
	Health and safety metrics →
	Remuneration metrics (differences in earnings and total remuneration) →
	Incidents, complaints and serious impacts related to human rights →
Workers in the value chain	
Strategy	Stakeholders' interests and positions →
	Impacts, risks and opportunities and their interaction with strategy and business model →
Management of impacts, risks and opportunities	Policies related to workers in the value chain →
	Processes for engaging with value chain workers about impacts →
	Processes to mitigate negative impacts, and channels through which workers in the value chain can raise concerns →
	Taking actions in relation to material impacts and approaches to managing material risks and exploiting material opportunities related to workers in the value chain and the effectiveness of these actions and approaches →
Metrics and targets	Targets related to managing material negative impacts, promoting positive impacts and managing material risks and opportunities →

	Disclosure requirement
Consumers and end users	
Strategy	Stakeholders' interests and positions →
	Impacts, risks and opportunities and their interaction with strategy and business model →
Management of impacts, risks and opportunities	Policies related to consumers and end users →
	Processes for engaging with consumers and end-users about impacts →
	Processes to mitigate negative impacts and channels through which consumers and end users can raise concerns →
	Taking actions in relation to material impacts on consumers and end users and approaches to managing material risks and capitalising on material opportunities related to consumers and end users and the effectiveness and approaches →
Metrics and targets	Targets related to managing material negative impacts, promoting positive impacts and managing material risks and opportunities →

Governance information

	Disclosure requirement
Governance	The role of the administrative, management and supervisory bodies →
Management of impacts and risks and opportunities	Description of the processes for identifying and assessing the material impacts, risks and opportunities →
	Policies for governance and corporate culture →
	Prevention and detection of corruption and bribery →
Metrics and targets	Corruption and bribery cases →

A table containing a "List of data points in general and thematic standards arising from other EU legislation" can be found in the Notes.

→ For more information, see the List of datapoints

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 investment and the delegated acts adopted to this end (hereinafter referred to as the "EU taxonomy"), entities that are obliged to provide non-financial reporting have had to disclose information on environmentally sustainable revenue, investments (CapEx) and operating expenses (OpEx) since the 2021 fiscal year. Delegated Regulation (EU) 2026/73 has already been applied for the 2025 reporting period.

The regulations distinguish between "taxonomy-eligible" and "taxonomy-aligned" activities. Activities are considered taxonomy-eligible if they can be assigned to the description of an economic activity. Economic activities can also make a material contribution to at least one of the following six environmental targets of the EU taxonomy:

- Climate mitigation
- 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 also causes no significant harm to any of the other environmental targets (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.

Compliance with the technical measurement criteria was checked and reported on the basis of the following regulations:

- Delegated Regulation (EU) 2021/2139
- Delegated Regulation (EU) 2021/2178
- Delegated Regulation (EU) 2023/2485
- Delegated Regulation (EU) 2023/2486
- Delegated Regulation (EU) 2026/73

Business activities that are covered by the EU taxonomy classification system are taxonomy-eligible. In addition to the revenue-relevant core business, this also includes individual actions and the acquisition of output from taxonomy-eligible activities ("cross-cutting activities") that are only associated with investment and operating expenses (called CapEx and OpEx type C). Economic activities that are not currently covered by the EU taxonomy cannot be classified as taxonomy-eligible or aligned.

The scope of consolidation for taxonomy reporting at the group level corresponds to that of group financial reporting. This includes all subsidiaries of the group in accordance with Chapter 6 of EU Directive 2013/34/EU. The amounts used to calculate taxonomy-eligible revenue, CapEx and OpEx are based on the figures in the consolidated financial statements.

As in the 2024 fiscal year, no taxonomy-eligible revenue is reported due to immateriality. At 1.6 per cent, taxonomy-eligible revenue is below the materiality threshold that will apply when the new Delegated Regulation comes into force. Bechtle's core activities comprise the trading business with IT products, which account for the majority of revenues and IT services. Eligible economic activities identified in the context of the EU taxonomy do not relate to Bechtle's core business.

Revenue corresponds to the revenue recognised in the consolidated income statement ("Revenue" item) in Bechtle's consolidated financial statements.

CapEx includes in particular additions to property, plant and equipment and intangible assets before depreciation, amortisation and revaluations in accordance with the development of property, plant and equipment →. The EU taxonomy divides CapEx metrics into three categories (c). Our CapEx metrics relate to the acquisition of output and individual actions in category c. This comprises the non-revenue-related acquisition of output from taxonomy-eligible economic activities and individual actions that enable the target activities to achieve greenhouse gas reductions or become low-carbon.

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 may contribute to maintaining and improving the sustainable performance of a company. These include, in particular, expenses from maintenance and repairs, leasing expenses, expenses from building refurbishment actions and research and development expenses. For Bechtle, it comprises the maintenance costs for buildings, machinery and equipment. Bechtle is not R&D-intensive; the main costs in the area of building renovation and leasing are capitalised as CapEx. The insignificance of the total expenses for the business model due to its characterisation as a trading company means that reporting is dispensed with.

Firstly, the economic activities relevant to Bechtle were determined. The analysis of taxonomy-eligible activities was based on a checklist for revenue-relevant activities and cross-cutting activities, which contains all EU taxonomy activities. From this, a shortlist was drawn up that includes all activities relevant to the Bechtle business model and the corporate infrastructure within the scope of consolidation. These activities form the basis for the subsequent allocation of revenue, capital expenditures (CapEx) and operating expenses (OpEx). In order to avoid double counting, each relevant business transaction was allocated to a single economic activity and to one environmental objective. All six environmental objectives and the technical evaluation criteria were taken into account in the survey of taxonomy-eligible activities. The following taxonomy-eligible, material activities were identified:

Cross-cutting activities:

- CCM 6.4 Operation of devices for personal mobility, bicycle transport logistics
- CCM 6.5 Transport by motorbikes, passenger cars and light commercial vehicles
- CCM 7.4 Installation, maintenance and repair of charging stations for electric vehicles
- CCM 7.6 Installation, maintenance and repair of renewable energy technologies
- CCM 7.7 Acquisition and ownership of buildings

Answer 147 from Commission notice C/2023/267 optionally allows new buildings for an entity's own use to be allocated to activity CCM 7.7. Bechtle follows this approach and allocates new buildings to activity CCM 7.7. The alignment criteria in area CCM 7.7 correspond to Bechtle's sustainable property concept, which is pursued for new buildings as well as rentals and property.

The activities CCM 6.5 and CCM 7.7 are material for Bechtle due to their financial size and were therefore checked for taxonomy alignment. The activities CCM 6.4, CCM 7.4 and CCM 7.6 were reviewed as they are material due to qualitative aspects and are included in Bechtle's sustainability strategy. As a result of the materiality assessment, activities CCM 4.22, CCM 7.2, CCM 8.1, CCM 8.2, CE 5.2, CE 5.4, CE 5.5 and CE 5.5 were excluded from the further analysis of taxonomy eligibility and alignment due to a lack of financial materiality.

For activity CCM 6.4 (operation of personal mobility devices – job bikes), all leased bicycles fulfil the criteria for a material contribution to climate mitigation as they are emission-free or powered by muscle power and are used in the intended public infrastructure. The DNSH criteria are also fulfilled: There are no climate risks for this non-critical infrastructure and the bikes are maintained, reused or

recycled according to the waste hierarchy. The company bicycles totalling €2,708 thousand can therefore be recognised as taxonomy-eligible and taxonomy-aligned.

For activity CCM 6.5 (transport with motorbikes, cars and light commercial vehicles), the DNSH criteria cannot currently be fully verified as disclosures on the external rolling noise of the tyres are missing. The vehicles are therefore recognised as not aligned with the taxonomy. However, around 57 per cent of the fleet in Germany fulfils the CO_2 criterion of less than 50 gCO_2/km and thus makes a significant contribution to climate mitigation. Bechtle has thus identified CapEx totalling €27,939 thousand in the CCM 6.5 activity as taxonomy-eligible. Bechtle is continuing to push the electrification of its vehicle fleet as part of the climate transition plan.

For activity CCM 7.4 (installation, maintenance and repair of charging stations for electric vehicles), the technical evaluation criteria in accordance with CCM 3.20 cannot currently be fully demonstrated as proof of taxonomy-alignment of the charging stations is only possible in cooperation with the suppliers and the required verification is not possible. The activity is therefore formally recognised as not aligned with the taxonomy. CapEx in the amount of €1,001 thousand is taxonomy-eligible.

For activity CCM 7.6 (installation, maintenance and repair of renewable energy technologies), the technical evaluation criteria in accordance with CCM 3.1 cannot currently be fully demonstrated as proof of taxonomy-alignment of the photovoltaic systems is only possible in cooperation with the suppliers. The activity is therefore formally recognised as not aligned with the taxonomy.



The Bechtle Group headquarters in Neckarsulm scores highly as a sustainable location: over 7,000 solar modules on all available roof surfaces, 261 geothermal probes underneath the office and warehouse buildings, building technology with natural coolants or 7,500 square metres of green space. Copyright: Leo Dörfeler

Activity CCM 7.7 includes capitalised rights of use, property and new buildings. New buildings fulfil the criteria for a material contribution to climate mitigation as their primary energy requirement is at least 10 per cent below the threshold value for nearly zero-energy buildings. All new buildings are equipped with building automation systems. The other criteria do not apply due to a usable area <5000 m^2. The DNSH criterion for adaptation to climate change is fulfilled for all buildings as no material physical risks were identified as part of the climate risk analysis. 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. New buildings are therefore recognised as taxonomy-aligned for the 2025 fiscal year. The required building energy certificates could not currently be obtained for rented buildings, which is why they are not recognised as taxonomy-aligned. For the activity CCM 7.7 CapEx, a total of €69,433 thousand was determined to be taxonomy-eligible and €15,603 thousand to be taxonomy-aligned.

As a result, Bechtle identified 36 per cent of CapEx totalling €101,241 thousand as taxonomy-eligible and €18,311 thousand as taxonomy-aligned. Our taxonomy-aligned CapEx has increased because we are increasingly focussing on energy efficiency as part of our property concept in the course of new builds.

Registration Forms taxonomy-eligible and -aligned Activities

In the following report, we report the information from the fiscal year 2025:

Proportion of turnover, CapEx, OpEx from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities – disclosure covering year 2025 (summary KPIs)

					Environmental objective of taxonomy-aligned activities										
KPI	Total	Propotion of Taxonomy eligible activities	Taxonomy aligned activities	Proportion of Taxonomy aligned activities	Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity	Proportion of enabling activities[1]	Proportion of transitional activities[2]	Not assessed activities considered non-material[3]	Taxonomy aligned activities in previous financial year 2024	Proportion of Taxonomy aligned activities in previous financial year 2024
	€k	%	€k	%	%	%	%	%	%	%	%	%	%	€k	%
Turnover	6,405,874	0	0	0							0	0	1.6	0	0
CapEx	278,011	36.4	18,311	6.6	6.6						0.4	0	8.1	1,896	0.8
OpEx	6,511													0	0

1 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
2 Transitional activities pursuant to Article 10 (2) of the Taxonomy Regulation that support the transition to a climate-neutral economy
3 Non-material activities that are not assessed for Taxonomy-eligibility and Taxonomy-alignment in accordance with Article 1 (1a), (1b), and (1c) of Delegated Regulation (EU) 2026/73

Proportion of CapEx from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities – disclosure covering year 2025 (activity breakdown)

					Breakdown of taxonomy-aligned activities by environmental objectives								
Economic Activities	Code [1]	Taxonomy eligible KPI (Proportion of Taxonomy eligible CapEx)	Taxonomy aligned KPI (monetary value of CapEx)	Taxonomy aligned KPI (Proportion of Taxonomy aligned CapEx)	Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity	Enabling activity [2]	Transitional activity [3]	Proportion of Taxonomy aligned in Taxonomy eligible
		%	€k	%	%	%	%	%	%	%	(E where applicable)	(T where applicable)	%
Operation of personal mobility devices and cycle logistics	CCM 6.4	1.0	2,708	1.0	1.0								100.0
Transport by Motorbikes, Passenger Cars & Light Commercial Vehicles	CCM 6.5	10.0	0	0.0	0.0								0.0
Installation, Maintenance & Repair of Charging Stations for Electric Vehicles	CCM 7.4	0.4	0	0.0	0.0						E		0.0
Installation, Maintenance & Repair of Renewable Energy Technologies	CCM 7.6	0.1	0	0.0	0.0						E		0.0
Acquisition and Ownership of Buildings	CCM 7.7	25.0	15,603	5.6	5.6								22.4
Sum of alignment per objective					**6.6**								
Total KPI (CapEx)		**36.4**	**18,311**	**6.6**	**6.6**						**0.4**	**0.0**	**18.1**

1 Abbreviation of the relevant objective (CCM = Climate Change Mitigation, CCA = Climate Change Adaptation, WTR = Water, CE = Circular Economy, PPC = Pollution, BIO = Biodiversity) and section number of the activity in the relevant Annex of the Taxonomy Regulation
2 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
3 Transitional activities pursuant to Article 10 (2) of the Taxonomy Regulation that support the transition to a climate-neutral economy

Climate Change

Strategy

Transition plan for climate mitigation

How we as an entity can contribute to climate mitigation and adaptation to climate change is defined in our Climate Mitigation Strategy 2030. It has been approved by the Executive Board and contains our SBTi-aligned short and long-term reduction targets. The climate protection strategy complements the Bechtle Sustainability Strategy 2030. This transition plan describes the strategic orientation of our entity with regard to achieving the climate targets for limiting global warming to 1.5°C. It also presents the reduction targets, the decarbonisation levers, the actions and the planned investments.

The climate targets are compatible with the Paris Agreement. Bechtle is not exempt from the agreed EU reference values. The achievement of the defined CO_2 emission reduction targets is as CO_2 intensity in relation to the value added part of the remuneration system for the Executive Board. The definition of value added follows the definition of SBTi and represents gross profit. The transition plan flows into all of Bechtle's business processes. Positioning ourselves as a provider of climate-friendly digital solutions by integrating sustainable IT offerings into the product and service portfolio – in close co-operation with manufacturers and partners and measured against clearly defined measurement criteria such as energy efficiency, service life and CO_2 values – is an expression of this strategic focus. Sustainable policies such as the vehicle fleet strategy or the sustainable property concept also take climate targets into account in the area of investments. In financial planning, future integration takes place in the case of material amounts such as the budget or investments for photovoltaic systems or expenditures for future neutralisation projects.

Decarbonisation levers and actions

In the area of our business activities, our vehicle fleet contributes significantly to emissions and accounts for almost 74 per cent of Scope 1 and 2 emissions based on 2023 emission values. The vehicle fleet therefore represents the largest area of emissions in Scope 1 and 2. In addition, there are energy costs for the maintenance of 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. We therefore focus our climate mitigation metrics on the largest emitters of CO_2e emissions in the areas of mobility and energy for Scope 1 and 2 emissions as well as logistics and procurement, including centralised and decentralised purchasing and responsibility in sales for the Scope 3.1 and 3.11 emission categories. The most important levers for decarbonisation here focus on technological processes.

These are the focus topics of Bechtle's climate mitigation strategy:

Energy:

- Increasing the energy efficiency of our locations
- Purchase of green energy

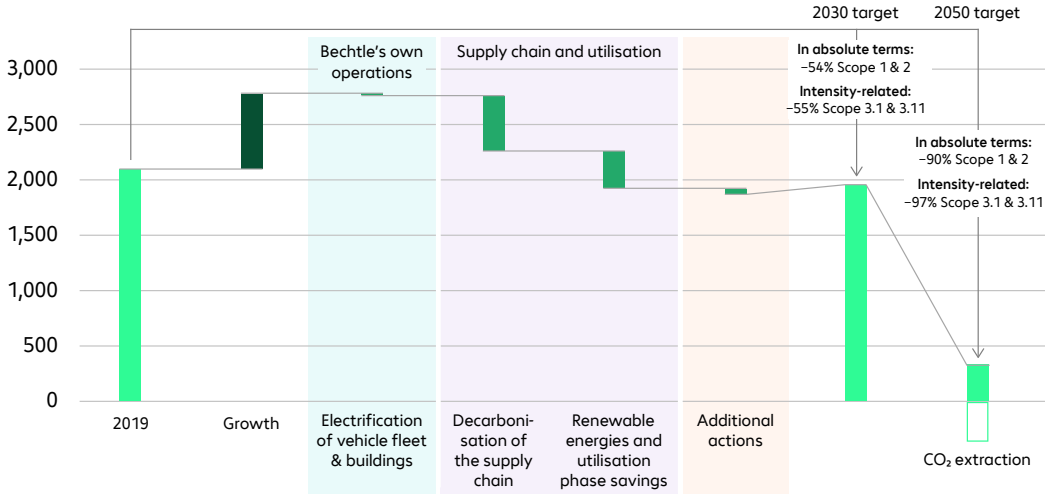
Mobility:

- Electrification of vehicle fleet
- Expansion of charging infrastructure

Procurement:

- Decarbonisation of the supply chain
- Energy efficiency and savings in the use phase

Transition plan*



*The figures are partly based on estimates, projections and assumptions. The growth figures cover the period from 2019 to 2030.

The actions we have implemented are listed below. From 2026, a regular status report on the decarbonisation measures with milestones will be published as part of the sustainability reporting. Responsibilities are defined internally.

Decarbonisation levers and actions

Emissions category	Decarbonisation levers	Concept	Group-wide actions	Status	Interim result	OpEx/CapEx
Scope 1 vehicle fleet	Electrification of vehicle fleet	Sustainable fleet strategy	Increasing the share of alternative drives	Ongoing	As of 31 December 2025, 34 per cent of the almost 5,800 vehicles were already fully electric.	Reference to EU taxonomy
			Expansion of the charging infrastructure	Ongoing	Around 1,000 charging points at 61 locations in D, AT, CH (Q4 2025).	Not significant
Scope 2 energy	Increasing energy efficiency and supplying green energy	Sustainable property policy	Data centres with green electricity	Implemented		Not significant
			Increasing energy efficiency at the locations	Ongoing		Reference to EU taxonomy
			Self-supply of electricity through expansion of PV and geothermal energy	Ongoing	55 per cent electricity from renewable sources (as of 2024)	Not significant
		Framework agreement D	Purchase of green electricity in Germany	Almost finalised		Not significant
			Purchase of green electricity group-wide	In preparation		
Scope 3.1	Decarbonisation of the value chain		Manufacturers' emission reduction targets for lower-emission products*	Ongoing		
		Sustainable procurement strategy	Close co-operation with manufacturers for CO_2 data transparency as the basis for lower-emission portfolio selection	In preparation		
		Sustainable sales concept Sustainability@Scale	Sustainable IT portfolio (lower product emissions)	In preparation		
		Circular economy concept hardware	Circular IT – Increase refurbishment	Ongoing		

* External actions that cannot be directly influenced by Bechtle

Emissions category	Decarbonisation levers	Concept	Group-wide actions	Status	Interim result	OpEx/CapEx
Scope 3.11	Energy efficiency and savings in the utilisation phase	Sustainable sales concept Sustainability@Scale	Sustainable IT portfolio (energy efficiency, service life extension)	In preparation		
			Product leasing from Bechtle	Ongoing		
			IT-as-a-Service			
		Sustainable procurement strategy	Manufacturers' energy efficiency targets*	Ongoing		
			Decarbonisation of the electricity mix in the use phase*	Ongoing		

* External actions that cannot be directly influenced by Bechtle

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 CO_2e emissions caused by Bechtle. This is why the expansion of e-mobility is the biggest decarbonisation lever in Scope 1 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. As of 31 December 2025, 34 per cent (2024: 23 per cent) of the just under 5,800 (2024: 5,600) vehicles are fully electric.

The energy consumption of the buildings used by Bechtle is an important starting point for reducing or even preventing emissions. Sustainable property policies for the Bechtle Group, climate-friendly energy supply through the purchase of green electricity (as of 2024, 55 per cent of electricity consumption came from renewable sources) and in-house generation using photovoltaics and geothermal energy as well as energy efficiency actions are the key measures for reducing Scope 2 emissions.

In the area of Scope 3 emissions, the focus is on sub-category scope 3.1 "Purchased goods and services" and 3.11 "Use of products sold" as the main sources of our emissions. Cooperation with suppliers for CO_2 data transparency and sustainable product information, a sustainable procurement strategy – including to reduce negative environmental and social impacts – and a sustainable sales concept "Sustainability@Scale" – including the development and expansion of a sustainable product portfolio definition – are the most important actions planned to achieve our Scope 3 reduction targets.

We expect an increase in the proportion of renewable energies in the electricity mix of the sales countries, which will lead to emission savings in the use phase.

Based on the assumptions made with regard to the quantification of actions, a gap in the reduction of emissions still needs to be closed in order to realise the climate target set for 2030. In addition to the reduction actions already planned, projected and initiated, this will require further activities that will be determined in the coming fiscal years.

To achieve the net-zero target by 2050, remaining emissions up to a maximum of 10 per cent of total emissions will be neutralised through carbon removal projects in accordance with the SBTi criteria. Project selection is part of the current provider screening for neutralisation projects and will be completed in the first quarter of 2026.

Measurement of transiton risks and opportunities in the transition plan

As part of the climate risk analysis carried out in 2024, Bechtle has identified material transition risks that are taken into account in the transition plan. These relate in particular to the decarbonisation lever of procurement and refer to uncertainties in market development, as well as the limited influence on or dependence on suppliers and their progress with regard to climate mitigation and emission reductions. The resulting increase in procurement costs must be factored in.

The implementation of actions to save energy and electricity as well as the expansion of the renewable energy supply and the resulting possible reduction in energy consumption, on the other hand, represent opportunities in the transition to a sustainable economy.

Investment and financing plan

A material focus on the necessary decarbonisation actions lies in the upstream value chain as it is where the majority of our greenhouse gas emissions are generated. Corresponding actions are primarily implemented by our suppliers as part of the climate targets they set; this does not currently result in any material operating or investment expenditures for our entity. Investments in the charging infrastructure and building efficiency are planned for the further implementation of the transition plan. Quantification is part of budget planning. The decarbonisation levers of our business activities in the areas of the vehicle fleet, charging infrastructure and buildings are reflected in the EU taxonomy activities. The key decarbonisation levers of our business activities – particularly in the areas of vehicle fleet and charging infrastructure as well as building energy efficiency – are reflected in the relevant EU taxonomy activities. They include 6.4/6.5 (vehicle fleet management) and 7.4, 7.6 and 7.7 (construction and building actions).

All activities mentioned are taxonomy-eligible; alignment in accordance with the technical evaluation criteria is currently realised in activity 6.4 and partially in 7.7. In the vehicle fleet area, our investments in the electrification of the vehicle fleet make a material contribution to climate mitigation. In the area of buildings/new construction, the material contribution to climate protection is made by supplying green energy and increasing energy efficiency. In accordance with the provisions of Commission Delegated Regulation (EU) 2021/2139, the economic activities in the area of the vehicle fleet and buildings are reviewed annually in order to align them with the assessment criteria of the EU taxonomy and are developed further if necessary (for more information, see the EU taxonomy chapter).

No significant CapEx payments are made in connection with economic activities in the coal, oil and gas sectors.

Assessment of the potential locked-in greenhouse gas emissions

As part of the implementation of our transition plan, we have carried out a qualitative measurement of the potential greenhouse gas emissions associated with our material assets and products. Bechtle AG is primarily an IT system house and IT e-commerce provider, i.e. not a traditional producer of physical, energy-intensive goods such as steel or cement. Nevertheless, it deals with products that directly cause very relevant emissions. This shows that the manufacture of purchased IT hardware, the use of IT hardware sold, the operation of data centres, the use of large office buildings owned by the entity and mobility solutions in the form of the vehicle fleet are particularly relevant sources of emissions.

These locked-in emissions may affect the achievement of our SBTi-based reduction pathways by 2030 and our net-zero target by 2050, particularly if technological changes to lower-emission and more energy-efficient IT hardware are delayed. This results in transition risks such as rising procurement prices, changing customer preferences, increased demand for sustainable IT, supply chain adjustments and reputational risks.

We are pursuing a multi-stage approach to minimise risk:

Bechtle does not identify any material long-term emissions in the areas of vehicle fleet and office buildings. The vehicle fleet is being electrified, buildings are being energy-optimised and there is a switch to renewable energies in the area of power supply. Supplying the data centres with green electricity ensures that no material locked-in emissions are to be expected here either. Long-term co operation with partners who guarantee sustainable operation of the data centres is the set target. A sustainable procurement strategy, the establishment of prerequisites for decarbonising the supply chain through close cooperation with our vendors, including a focus on emissions, the expansion of product master data to include sustainable criteria such as CO_2 for data transparency as the basis for recommendations for action, IT refurbishment and new business models such as IT-as-a-Service, will help to counteract possible locked-in emissions in the procurement and life cycles of IT equipment in the future.

Metrics and targets

Targets in connection with climate mitigation and adaptation to climate change

Bechtle's reduction targets are distributed across the various emission categories along the value chain according to the Greenhouse Gas Protocol (GHG)

They are in line with the 1.5 °C target of the Paris Climate Agreement and have been validated by the SBTi in 2025. The figures refer to a cross-sector emissions pathway. Bechtle undertakes to reduce greenhouse gas emissions in categories Scope 1 and 2 by 54.4 per cent in absolute terms by 2030 and to reduce Scope 3 emissions from the categories "Purchased goods and services" and "Use of sold products" by 55 per cent per €1,000 of value added in terms of intensity by 2030. The basis for comparison is the year 2019, which was chosen as a representative base year for Bechtle as no special effects, including those due to Covid-19 pandemic, distort the CO_2 balance. The emissions categories relevant to Bechtle are included in the base year: Scope 1 fleet emissions and heating, Scope 2 electricity market-related and district heating as well as Scope 3.1, 3.3, 3.4, 3.5, 3.6, 3.7, 3.9, 3.11 and 3.12.

The absolute reference target value in the target year 2030 is derived from the target value calculation according to the absolute contraction approach (ACA) in accordance with SBTi for Scope 1 and 2. For this purpose, the emissions in the base year 2019 are multiplied by the target reduction in per cent according to the 1.5° C scenario, taking into account possible forward looking ambition (FLA) adjustments. The reference target value for Scope 3.1 and 3.11 follows the economic intensity targets approach of SBTi.

In the long term, Bechtle is aiming for net-zero by 2050. This includes a 90 per cent reduction in Scope 1 and Scope 2 emissions and a 97 per cent reduction in Scope 3.1 and Scope 3.11 emissions per €1,000 of value added. Remaining emissions are to be neutralised.

SBTi target setting as part of the Bechtle climate protection strategy 2030/2050[5]

		Looking back		change in %	Milestone	Target year	Reduction in %	Target year	Reduction in %
Emission category in tCO_2e	Base year 2019[4]	2024[4]	**Reporting period 2025**	2025/ 2024	2025	2030	2030/ 2019	2050	2050/ 2019
Scope 1	24,394	18,123	16,345[1]	–10	n/a	13,125	–46	3,487	
Scope 2	10,828	2,826	2,954[1]	5	n/a	2,930	–73	35	
Scope 1 & 2	**35,223**	**20,949**	**19,299[1]**	**–8**	**n/a**	**16,055**	**–54.4[2]**	**3,522**	**–90[2]**
Scope 3.1 and 3.11 Intensity tCO_2e/ value added	**1.696**	**1.075**	**1.010**	**–6**	**n/a**	**0.763**	**–55[2]**	**0.051**	**–97[2]**
Scope 3.1	1,578,658	1,615,704	1,706,392	6	n/a	1,536,878		271,793	
Scope 3.3	7,404	6,435	5,979[1]	–7	n/a	[3]		[3]	
Scope 3.4	44,367	50,695	52,419	3	n/a	[3]		[3]	
Scope 3.5	116	94	97[1]	3	n/a	[3]		[3]	
Scope 3.6	9,673	10,909	11,083	2	n/a	[3]		[3]	
Scope 3.7	10,969	12,055	11,185	–7	n/a	[3]		[3]	
Scope 3.9	4,984	3,281	3,194	–3	n/a	[3]		[3]	
Scope 3.11	484,930	422,872	300,750	–29	n/a	402,551		71,190	
Scope 3.12	431	295	279	–5	n/a	[3]		[3]	

1 Forecast values 2025 based on FTE development
2 SBTi target as part of the Bechtle Climate Protection Strategy 2030, combined target for Scope 1 & 2
3 No target value for target year 2030 and 2050
4 2024 data and previous years, including the base year 2019, have been adjusted because emissions were recalculated due to new acquisitions that exceeded the significance threshold. The increase is described in the section Notes on the calculation of emissions. In addition, the prior-year value for 2024 has changed due to the replacement of the 2024 forecast values with actual 2024 data
5 Note: Values rounded to whole numbers

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 European Residual Mix of AIB (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). For Scope 3.1, a hybrid calculation method was used, in which available CO_2e values per product group and manufacturer-specific, expenditure-based emission factors are used. Of this, 77 per cent (2024: 79 per cent) are based on primary data from manufacturers in the form of analysed product carbon footprint (PCF) information. Updates to the calculation methodology based on data refinements are implemented retrospectively up to the base year in accordance with the GHG Protocol. This allows us to measure our progress annually and readjust and intensify actions if necessary. The development of energy consumption and emissions is analysed by Corporate Sustainability Management and in collaboration with Real Estate and Fleet Management, Procurement and Logistics in order to derive the actions 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.



Net-zero target by

2050

In Scope 1 and 2, we have committed to reducing emissions by 90 per cent by 2050.

Energy consumption and energy mix

Figures for energy consumption in the areas of electricity, district heating and heating resources can only be provided as forecast values for the 2025 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 FTE 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 2024. Based on the forecast values, a share of 55 per cent was calculated for 2025. 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 44 per cent of total district heating. Total energy consumption from fossil and nuclear sources relates to electricity (excluding electricity from renewable sources), fuels, heating resources and district heating (outside the headquarters). The following table provides an overview of energy consumption:

Energy consumption and energy mix[4]

in MWh

	2025	2024[2,3]	2023[2]	2022[2]	2021[2]	2020[2]	2019[2]
Consumption of combustibles Heating resources	11,216[1]	10,713	11,982	11,903	11,869	10,772	10,377
Consumption of combustibles Fuel consumption	55,827	62,562	63,826	61,348	50,706	54,708	73,455
Energy consumption of electricity – Share of renewable supply %	55[1]	55	55	45	43	n/a	n/a
Energy consumption of electricity and district heating from renewable sources	16,317[1]	15,679	13,474	10,800	11,330	5,434	2,664
Energy consumption electricity and district heating from non-renewable sources (including fossil, nuclear)	15,568[1]	14,776	12,727	14,386	14,575	19,768	22,331
Consumption of self-generated renewable energy	1,300[1]	1,242	1,021	1,341	1,138	684	n/a
Total energy consumption from fossil and nuclear sources	82,612[1]	88,051	88,536	87,637	77,150	85,248	106,163
Total energy consumption from renewable sources	17,617[1]	16,921	14,495	12,141	12,469	6,118	2,664
Total energy consumption	**100,229**[1]	**104,973**	**103,031**	**99,778**	**89,619**	**91,366**	**108,827**

1 Forecast values 2025 based on FTE development
2 Retroactive update of values until 2019 due to re-categorisation according to ESRS
3 Adjustment of the prior year values for 2024 due to the replacement of the 2024 forecast values with actual 2024 data. This results in an increase in total energy consumption of 4,372 MWh
4 Note: Values rounded to whole numbers

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

We follow the approaches of the Greenhouse Gas Protocol (GHG) when calculating our direct and indirect greenhouse gas (GHG) emissions. 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 our buildings and the emissions emitted by the Bechtle vehicle fleet belong to Scope 1. Scope 2 includes emissions from energy sources such as electricity and district heating that we procure 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 carried out a materiality analysis of the 15 Scope 3 categories according to the GHG 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 transport and distribution
Scope 3.5: Waste
Scope 3.6: Business travel
Scope 3.7: Employee commuting
Scope 3.9: Transport and distribution downstream
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 entities are fully consolidated.

CO_2 emissions Scope 1 and 2[3]

in tonnes CO_2e

	2025[1]	2024[2]	2023[2]	2022[2]	2021[2]	2020[2]	2019[2]
Emissions Scope 1	16,345	18,123	19,560	19,515	16,622	18,198	24,394
Scope 2 emissions (market-based)	2,954	2,826	3,587	5,603	7,416	9,164	10,828
Emissions Scope 2 (location-based)	7,719	7,396	7,421	8,171	8,404	8,056	9,177
Total emissions Scope 1 & 2 (market-based)	**19,299**	**20,949**	**23,148**	**25,118**	**24,038**	**27,361**	**35,223**
Total emissions Scope 1 & 2 (location-based)	**24,065**	**25,519**	**26,982**	**27,686**	**25,026**	**26,254**	**33,571**

1 Forecast values 2025 based on FTE development
2 2024 data and previous years, including the base year 2019, have been adjusted because emissions were recalculated due to new acquisitions that exceeded the significance threshold. The increase is described in the section Notes on the calculation of emissions. In addition, the prior-year value for 2024 has changed due to the replacement of the 2024 forecast values with actual 2024 data
3 Note: Values rounded to whole numbers

CO_2 emissions Scope 3[4]

in tonnes CO_2e

		2025	2024[3]	2023[3]	2022[3]	2021[3]	2020[3]	2019[3]
3.1	Purchased goods and services	1,706,392	1,615,704	1,682,475	1,819,899	1,758,705	1,678,441	1,578,658
3.3	Fuel and energy-related activities	5,979[1]	6,435	6,519	6,496	6,088	5,818	7,404
3.4	Upstream transportation and distribution	52,419	50,695	55,848	54,909	48,197	46,823	44,367
3.5	Waste	75[1]	73	63	63	55	53	60
3.5	Water	22[1]	20	22	21	22[2]	54	55
3.6	Business travel (centralised data)	11,083	10,909	9,732	6,807	3,521	4,207	9,673
3.7	Employee commuting	11,185	12,055	12,117	11,267	7,342	6,716	10,969
3.9	Downstream transportation and distribution	3,194	3,281	3,793	4,285	4,779	5,082	4,984
3.11	Use of sold products	300,750	422,872	372,283	443,901	471,813	457,039	484,930
3.12	End-of-life treatment of sold products	279	295	344	422	418	418	431
Gross volume		**2,091,377[1]**	**2,122,340**	**2,143,197**	**2,348,069**	**2,300,940**	**2,204,650**	**2,141,532**

1 Forecast values 2025 based on FTE development
2 2021 water emissions were halved, as the emission factor was halved.
3 2024 data and previous years, including the base year 2019, have been adjusted because emissions were recalculated due to new acquisitions that exceeded the significance threshold. The increase is described in the section Notes on the calculation of emissions. In addition, the prior-year value for 2024 has changed due to the replacement of the 2024 forecast values with actual 2024 data
4 Note: Values rounded to whole numbers

Notes on the calculation of emissions:

Bechtle reports greenhouse gas emissions in accordance with the GHG Protocol and uses publicly available emission factors from DEFRA, AIB and manufacturer- and Bechtle-specific factors, which are updated annually. The balance is calculated in kg CO_2e and takes into account potentially significant gases such as CO_2, CH_4 and N_2O. The recalculation of the base year in the context of the GHG follows a fixed internal recalculation guideline. If there are significant structural or methodological changes in the entity or significant errors in the emissions calculation that affect greenhouse gas emissions, the base year is recalculated (significance threshold of 2 per cent of Bechtle's total emissions in the base year 2019). The amendments for the recalculation of the base year are analysed cumulatively in accordance with the GHG Protocol. Smaller effects over several years are considered cumulatively and summarised. This serves to maintain the consistency and relevance of the reporting. The review of whether the significance threshold has been exceeded is carried out annually. The significance threshold of 2 per cent was exceeded cumulatively in 2024 due to acquisitions. As a result, the emissions were recalculated for the base year 2019 and previous years. The emission factor per FTE determined for the base year 2019 was used as a standardised basis. This was then multiplied by the number of FTEs added annually in the course of the new acquisitions in order to determine the additional emissions. The total effect in 2019 was 295,712 tonnes of CO_2e (Scope 1: 3,314 tonnes of CO_2e, Scope 2: 1,471 tonnes of CO_2e, Scope 3: 290,927 tonnes of CO_2e) and 56,702 tonnes of CO_2e in 2024 (Scope 1: 478 tonnes of CO_2e, Scope 2: 75 tonnes of CO_2e, Scope 3: 56,149 tonnes of CO_2e).

Emission values marked with [1] can only be given as forecast values for the 2025 reporting period. This is due to after-the-fact downstream billing by energy suppliers. Forecasts are designated as such. These are determined on the basis of the actual emissions of previous years and the FTE development for a growth consideration of Bechtle. For this purpose, the actual emissions of previous years are set in relation to the number of own workforce and forecast for the reporting period. The prior-year values for 2024 were updated and replaced with actual 2024 data instead of forecast values.

The reduction in emissions in the area of water in 2021 is from a halving of the emission factor in accordance with UK Government GHG conversion factors for company reporting.

A hybrid calculation method was used for Scope 3.1, in which available CO_2e values per product group and manufacturer-specific, expenditure-based emission factors are used. Of this, 77 per cent (2024: 79 per cent) are based on primary data from manufacturers in the form of analysed PCF information.

Intensity of total GHG emissions from Scope 1, 2 and 3

	2025[1]	2024[2]	Deviation in 2024/ 2025	2023[2]	2022[2]	2021[2]	2020[2]	2019[2]
tCO_2e emissions/ revenue in €k (market-based)	0.329	0.340	–3%	0.337	0.394	0.438	0.442	0.462
tCO_2e-emissions/ revenue in €k (location-based)	0.330	0.341	–3%	0.338	0.394	0.438	0.442	0.462

1 Forecast values 2025 based on FTE development
2 2024 data and previous years, including the base year 2019, have been adjusted because emissions were recalculated due to new acquisitions that exceeded the significance threshold. The increase is described in the section Notes on the calculation of emissions. In addition, the prior-year value for 2024 has changed due to the replacement of the 2024 forecast values with actual 2024 data

Bechtle does not currently have an internal CO_2 pricing system. There are currently no plans to introduce such a system.

Pollution

Management of Impacts, Risks and Opportunities

Policies related to pollution

We want to mitigate the negative impacts of our business activities and our contribution to the value chain on the environment. Our most important concept in 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. It includes both negative impacts in connection with air, water and soil pollution and, implicitly, the use of substances of 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 →. The supplier management of the service company Bechtle Logistik & Service, whose management reports directly to the Executive Board member who is also responsible for sustainability. In addition to the Supplier Code of Conduct, the sustainable procurement strategy adopted in the reporting period is one of the most important instruments for fulfilling the due diligence and responsibility requirements for the environment in the supply chain. At the same time, governance structures are defined here that control the actions for dealing with the relevant impacts, risks and opportunities.

In the area of the downstream value chain, the sustainability strategy addresses the topic of sustainable logistics. The sustainable logistics concept was set out in writing in the 2025 fiscal year and is based on the three central pillars of intralogistics and distribution, packaging and resources, and emissions. In intralogistics and distribution, the focus is on the efficient and sustainable organisation of all internal logistics processes and subsequent distribution to the customer. The second core pillar focuses on reducing the entity's own use of resources, reusing resources and recycling and reusing materials. This pillar is based on the three central principles of Reduce, Reuse and Recycle. The third pillar focuses on the transparent recognition and measurement of the environmental impact of our logistics processes, such as CO_2 emissions. Actions and initiatives are formulated for each pillar.

In addition, the Bechtle Circular IT concept for the circular economy and the sustainable procurement strategy are designed to minimise the impacts of pollution along the entire value chain. Both directives came into force in the reporting period. Further information on the Bechtle Circular IT concept can be found in the chapter on the use of resources and the circular economy →, and on the procurement strategy in the chapter on Labour in the value chain →.

Pollutants are not currently explicitly addressed in our policies but are implicitly part of various actions. The sustainable procurement strategy also takes the issue into account indirectly, for example by creating transparency about conflict minerals. The sustainable logistics concept focuses on reducing the consumption of resources and increasing the proportion of recycled packaging. These actions in the area of packaging help to avoid materials containing harmful substances, such as plastics or composites or to replace them with more environmentally friendly alternatives.

Actions and resources in connection with pollution

In the reporting period, we planned and finalised new actions as part of the implementation of the sustainable procurement concept published in the reporting period. Remedial and preventive actions were defined based on the annual supplier risk analysis. The supplier review using the document-based EcoVadis rating – including the use of the IQ Risk Tool – has been our largest ongoing measure for around three years. The review by EcoVadis covers in particular our main suppliers and products in the upstream value chain and extends to the geographical regions in which our Tier 1 suppliers have their headquarters.

Metrics and Targets

Targets in connection with pollution

To manage environmental impacts in the supply chain, we apply a risk-based approach based on the continuous improvement of the environmental performance of our most important suppliers measured by purchasing volume. To this end, we also use the EcoVadis approach described above for environmental criteria. This approach is anchored in our sustainable procurement strategy and is implemented operationally through Supplier Management. Responsibility lies with the purchasing function in cooperation with Corporate Sustainability Management.

One key measure is the continuous improvement of the environmental EcoVadis scores of the top suppliers in terms of purchasing volume (time horizon 2030, ongoing). The EcoVadis environmental module includes environmental management, energy and water consumption, waste management and emissions. On the basis of regular measurements, we hold supplier meetings and agree improvement actions as required, the progress of which is taken into account in Supplier Management.

There are currently no measurable, results-orientated, voluntary targets. The focus is on the timely implementation of the actions in order to create a reliable basis for the effectiveness review.

Resource Use and Circular Economy

Management of Impacts, Risks and Opportunities

Policies related to resource use and 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 the light of growing ecological challenges and the increasing importance of sustainable business models, Bechtle is pursuing a holistic circular economy concept for IT hardware called Bechtle Circular IT. The aim is to extend the life cycle of IT products through actions such as reuse and refurbishment, while at the same time conserving resources and measurably reducing CO_2 emissions through proper recycling. We want to support the reduction of primary raw materials used by keeping used IT hardware and the raw materials used in it in the cycle and promoting the proper recycling of materials.

Bechtle Circular IT (BCIT) specialises in sustainable IT lifecycle management within the Bechtle Group. The concept includes the purchase, certified data erasure, remarketing and environmentally friendly disposal of used IT hardware. Information security, data protection and the responsible use of resources take centre stage.

With this approach, Bechtle supports entities with designing their IT strategy in a sustainable, economically and ecologically responsible manner.

Actions in connection with resource use and the circular economy

Both the sustainable procurement strategy and the Bechtle Circular IT concept define actions related to resource use and the circular economy. The Bechtle Circular IT area endeavours to extend the life cycle of IT products through targeted actions such as reuse, refurbishment and professional recycling. Reuse is achieved through the purchase, processing and remarketing of products. This allows functional devices to be returned to the utilisation cycle.

Metrics and Targets

Goals related to resource utilisation and the circular economy

Following the finalisation of the Bechtle Circular IT concept and the sustainable procurement concept in the reporting period, the development of measurable, results-oriented targets with regard to the material impacts, risks and opportunities is planned. A period of two years has been set for this process. In addition, the actions of the procurement strategy are tracked and regularly reviewed – both in terms of their timely implementation and their effectiveness in relation to the material sustainability-related IROs. In the Bechtle Circular IT division, re-marketing (sale of refurbished IT) and recycling quotas are being considered as possible metrics.

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 and copper), plastics, critical raw materials and rare earths (e.g. neodymium, tantalum and 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. Bechtle Circular IT is the central business unit within Bechtle Logistik & Service GmbH for the implementation of the circular economy in the area of IT products. By reusing, refurbishing and sustainably recycling used IT equipment, it makes an active contribution to conserving resources.

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

Manufacturers of IT hardware specify an expected service life in their product data sheets; however, this depends on the respective product type and also differs between models.

We were able to determine the following average expected service life on the basis of product data sheets from established manufacturers for the following product groups: monitors five years, desktop PCs five years, workstations five years, notebooks four years, tablets three years, smartphones two years, servers five years, storage systems four years, docking stations four years, thin clients four years and printers five years.

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

EU Directive (EU) 2024/1799 – Right to Repair was adopted by the European Parliament and the Council of the European Union in 2024. At the time of writing, the directive had not yet been fully implemented in Germany. France has such an index, the "Indice de réparabilité". The repairability index is a metric that indicates how easily a product can be repaired. Among other things, assessments are made as to how readily spare parts are available, whether repair instructions are provided and how time-consuming repairs are. The scale ranges from 0 to 10 and is categorised according to the manufacturer. The higher the number, the easier it is to repair the product. The index is an important indicator of the environmental friendliness and sustainability of the product.

The evaluation is based on five main criteria:

1. Documentation: availability of technical repair instructions
2. Easy to dismantle: ease of disassembly, tools and fixings used.
3. Availability of spare parts: duration and delivery times of spare parts availability.
4. Price of spare parts: ratio between spare parts costs and product price.
5. Product-specific criteria: Special features depending on the product category, e.g. software reset for smartphones.

Bechtle displays the repairability index in the Bechtle Shop if provided by the manufacturer.

As the ratings within a product group vary greatly and depend on the individual characteristics of a single product, a median was determined for the repairability of the notebook and smartphone product groups, which can be used as a general guide. The focus on these two device categories results from the current roll-out of the EU directive, which initially only covers these product groups. This is based on manufacturer-specific values per item.

- Notebooks – median 8.1
- Smartphone – median 8.1

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.

Disclosures on the recycled portion of the materials used in the end products (post-consumer recycled materials) can be found from the large manufacturers only in relation to product series and refer to different materials. They cannot currently be analysed by us 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 states 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.

The following table provides an overview of the recyclable proportion of the materials used by Bechtle in the area of packaging:

Recyclable proportion of materials used by Bechtle in the packaging area

in %

	2025	2024
Materials used: Total recycling share [1]	52	53

1 Consumables are analysed for the L&S locations in Germany

The recycling rates for the materials used are mainly taken from the official statistics "Volume and recycling rates of packaging" from the Federal Ministry for the Environment, Nature Conservation, Nuclear Safety and Consumer Protection (BMUKN).



The Bechtle Box© is a reusable packaging solution that packs the goods securely and saves transport volume and packaging material.

Social Information

Own Workforce

Management of Impacts, Risks and Opportunities

Policies related to own workforce

In the following, we describe policies from the areas of human resources and personnel development that are relevant to the risks in this area (reference to table under ESRS 2).

Code of Conduct

The Bechtle Code of Conduct is binding on all employees and forms the basis for ethical and responsible behaviour. It enshrines respect for human rights and compliance with international labour and social standards as central principles of our corporate culture. These include, in particular, equal opportunities, non-discrimination, the avoidance of child and forced labour, freedom of association, fair remuneration and additional benefits in line with local market conditions. The Code thus creates the basis for a safe, fair and respectful working environment and thus refers to the risk of "fair wages and working conditions". Further information can be found in the full Code of Conduct, which can be downloaded from our website, and in the Governance chapter.

↗ Code of Conduct on our website

→ For more information, see the Governance section

Occupational health and safety

Bechtle wants to offer its employees a safe and productive working environment in which work-related injuries and illnesses are prevented. Among other things, this should minimise dissatisfaction and retain employees by making them feel safe and comfortable in their workplace. 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 workers 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 actions, such as training and instruction, independently and in accordance with their national laws.

The largest share of employees – 11,021 (2024: 11,253) persons and thus 66 per cent (2024: 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. E-learning training materials are also available for workers. The e-learning programme covers the basic topics of occupational safety, ergonomics, health, first aid and fire protection. All workers in Germany regularly receive guidance on occupational safety and have access to the German Occupational Safety Act (ASiG) via the Intranet. 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 actions.

In addition, the occupational health and safety management of parts of Bechtle AG in Neckarsulm 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 the 2024 fiscal year, the development of a human resources (HR) strategy was initiated, which was approved by the Executive Board in the reporting period. It forms the basis for integrating the identified risks into the company's strategy and meeting the challenges in the area of human resources (HR), such as the shortage of skilled labour. In particular, this is due to the risk of competitive disadvantages resulting from unattractive working conditions. It serves all Bechtle units as a guideline for future-orientated HR work and is aimed at promoting the satisfaction and well-being of the workforce and contributing to a positive working atmosphere.

The HR strategy is a central component of the company's direction and is derived from Vision 2030 and the sustainability strategy. Its aim is to position Bechtle as an attractive employer and ensure the long-term retention of talent.

The strategy comprises five focus areas:

- Excellent employer
- Employee recruitment
- Co-operation
- Digitalisation
- Internationalisation

With these clearly defined focus topics, the HR strategy supports all Bechtle units in the implementation of sustainable and competitive HR work. The head of the Human Resources department, who reports directly to the Bechtle CEO, is responsible for implementing the HR strategy at the highest level.

Diversity strategy

By signing the Diversity Charter in April 2020, Bechtle AG joined 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 or other personal characteristics. These correspond to the seven dimensions of the Diversity Charter and are explicitly listed in the diversity strategy. We apply this voluntary commitment to all Bechtle companies in Germany and abroad. While the grounds for discrimination required by ESRS S1.24 b are implicitly taken into account in existing policies, the grounds related to *skin colour* and *political opinions* are not explicitly mentioned.

The Bechtle DE&I (Diversity, Equity & Inclusion) strategy, 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. Their implementation is an active contribution to minimising the risk of a lack of diversity KPIs, which can have a negative impact on ESG ratings and access to the financial market. Both the HR strategy and the diversity strategy focus on vulnerable groups, in particular people with disabilities and women. To this end, targeted actions have been defined to increase their share in the company and provide them with targeted support.

Our aim is to promote an inclusive corporate culture in all companies and to implement targeted actions and policies to promote diversity and equal opportunities. The strategy addresses all seven dimensions of the Diversity Charter, including the prohibition of discrimination, which we have already set 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 inclusive corporate culture, which creates room for future expansion. In the 2025 fiscal year, we implemented a number of short-term actions, including

- the gradual establishment of confidential counsellors for each organisational unit
- the introduction of the EmpowerHer platform, through which women at Bechtle can network with each other and engage in dialogue
- the introduction of Parents@Bechtle, a contact point for guidance during changes such as pregnancy, birth and parenthood
- process introduction for managers to conduct strategic discussions with employees aged 60+ before retirement
- Introduction of strategic succession planning
- Creation of a transparent presentation of progress through a diversity KPI dashboard.

In 2025, we further developed the existing short-term actions to promote diversity and inclusion and strengthened them across the Group. At the same time, medium and long-term actions were defined. We plan to consistently pursue this development in 2026. The focus is on the further development and consolidation of the short-term actions as well as the concrete elaboration and implementation of the defined medium-term strategic steps for the entire Bechtle Group. We will also embed diversity even more firmly in all decentralised companies, tailored to their national and international framework conditions and their specific organisational requirements. In this way, we not only want to promote diversity within the company, but also counteract the aforementioned risk: Actions in the area of diversity also automatically demonstrate the existence of the necessary processes, standards and KPIs, which we can present for 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 Corporate Sustainability Management. Corporate Sustainability Management reports directly to the Management Board member responsible for sustainability and therefore also for diversity and equal opportunities.

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

Employees can raise concerns via the Compliance Hotline, which is described in the Governance information → section.

Taking actions

The following actions have been taken in relation to material impacts and approaches to mitigating material risks and exploiting material opportunities in connection with the company's workforce, as well as their effectiveness.

Actions planned and taken with regard to the company's own workforce

Action	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 the risks mentioned.	Realised in 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 goals. Serves as a basis for the development of actions.
Implementation of short-term actions to promote age diversity by expanding the annual review to include retirement planning.	Diversity actions are aimed at meeting the diversity standards demanded by the public, the financial market and customers, and form the basis for avoiding the risk of missing diversity KPIs.	Realised in 2025, further development in 2026	The action aims to promote a sustainable and diverse management culture and age diversity.
Implementation of short-term actions to promote gender diversity. Support for various projects and programmes such as "female upgrade", "EmpowerHer".	Diversity actions are aimed at meeting the diversity standards demanded by the public, the financial market and customers, and form the basis for avoiding the risk of missing diversity KPIs.	Realised in 2025	The aim of the programme is to support women on their way into management positions, among other things.
Creation of a diversity KPI dashboard.	Diversity actions are aimed at meeting the diversity standards demanded by the public, the financial market and customers, and form the basis for avoiding the risk of missing diversity KPIs.	Realised in 2025	Ensure transparent measurability of development progress
Analysing the diversity status quo within the Bechtle Group and breaking down the group actions and targets at country level.	Diversity actions are aimed at meeting the diversity standards demanded by the public, the financial market and customers, and form the basis for avoiding the risk of missing diversity KPIs.	Planned for 2026	Overview of the status quo is intended to provide an overview of existing actions and country-specific circumstances. This serves as a basis for closing gaps.

The following actions which all relate to our own workforce and own operations have already been introduced and are being continued:

Actions introduced with regard to the company's own workforce

Action	Reference to IRO	Time horizon	Progress achieved in 2025
Continuation of local, biannual employee satisfaction surveys and translation of results into concrete actions.	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 actions for the risk regarding fair salaries and working environments.	Ongoing until 2030	Last realised in 2024
Continuation of the leadership initiative, including through training, among other actions.	Good leadership contributes to employee satisfaction and has a positive impact on the risk regarding fair salaries and working environments.	Ongoing until 2030	In 2025, 15 training sessions were held as part of the leadership initiative.
Continual expansion of the offering from the Bechtle Academy, including the expansion of virtual and foreign language offerings.	In addition to income, professional development opportunities can play an important role in the choice of an employer, They support the retention of workers in the company and the recruitment of new workers. This is a mitigation action for the risk regarding fair wages and working conditions.	Ongoing until 2030	In 2024, 197 new training courses were added to the Academy's portfolio. This involves the further development of existing actions as well as the introduction of new training programmes. At the same time, training actions 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 fairer wages and working conditions, we described how the level of the salary is a decision criterion for potential workers. We want to get people excited about Bechtle at an early stage in order to minimise the risk.	Ongoing until 2030	In 2025, we maintained the level of events for pupils and students as well as collaborations with schools and universities and our presence at trade fairs.

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 workers are not negatively affected by our practices, The protection of personal rights and data protection play an important role here.

For more information on data protection, see social information, consumers and end users →

Metrics and Targets

Targets related to the management of significant IROs

In the following, we report on targets related to managing material negative impacts, promoting positive impacts and managing material risks and opportunities.

In our sustainability strategy, we have formulated overarching goals for the period up to 2030, whereby we have involved workers in workshops. The following table provides an overview of the 2030 targets relating to workers of the company:

Targets of the Bechtle Sustainability Strategy 2030

Focal point	Overarching goal 2030	Concrete goal and target achievement in the reporting period
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	Company-specific turnover rate below 10 per cent. In the 2025 fiscal year, the company-specific turnover rate was 7.9 per cent.
Diversity and equal opportunity	We promote diversity in the company and continuously strengthen equal rights for our employees. Our focus is on the diversity category gender.	Targets for gender diversity in 2030: Group Executive Board members 25 per cent, first management level 25 per cent and second management level (managing directors and direct reports) 20 per cent. Bechtle reports the following ratios in the 2025 fiscal year: Group Executive Board members 25 per cent, first management level 11.8 per cent and second management level 13 per cent.
Health and safety	We are continuously improving our good level of occupational safety and strategically anchor health and safety in the Bechtle Group.	There are no specific targets.

At the end of each fiscal year, Corporate Sustainability Management assesses the effectiveness of the actions taken on the basis of available metrics. The relevant 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 evaluate the effectiveness of the action and thus indicate whether the action 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. Corporate Sustainability Management then communicates to the Executive Board and discloses the results in the sustainability statement.

As part of the annual survey, new targets and actions to achieve them are also defined. Bechtle sets targets to strengthen its attractiveness as an employer and to promote diversity and equal opportunities as part of its diversity strategy. Targets are defined by management in close cooperation with the HR department and take into account findings from HR key figures and feedback from the operational business. Dialogue with the workforce takes place via managers, internal communication formats and participation tools. The targets are underpinned by specific actions, measurable key figures and a time horizon for achieving the targets.

Target achievement is tracked with regular HR reports and the analysis of metrics, including diversity aspects. The results are discussed by management and are incorporated into reporting and the further development of existing actions. Corporate Sustainability Management is also available as a sparring partner during the year, provides support in the development of new targets, provides information on new regulatory or strategic requirements and supports the involvement of stakeholders in individual projects.

Based on the performance evaluation, Bechtle continuously identifies findings and opportunities for improvement to further develop its attractiveness as an employer and its diversity initiatives. Qualitative feedback from employees and dialogue with employee representatives support the adjustment of actions and objectives and strengthen Bechtle's long-term positioning as an attractive and diverse employer.

Characteristics of the own workforce

All of the following key figures in the area of characteristics of the company's employees include all employees in the reporting period, including temporary staff and excluding governance bodies as defined by ESRS. The previous year's figures have therefore been adjusted.

As of 31 December 2025, Bechtle employed 16,574 people across the group (2024: 16,008) employees from 112 (2024: 109) countries. The most representative figure in our financial statements corresponds to the number of employees as at 31 December 2025 of 16,360 (2024: 15,801).

→ For more information, see the Combined management report, People at Bechtle

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Number of employees by gender[1]

	2025	2024[2]	2023	2022
Male	11,777	11,400	10,993	10,189
Female	4,796	4,608	4,402	4,126
Non-binary	1	0	n/a	n/a
Not specified	0	0	n/a	n/a
Total number of employees	**16,574**	**16,008**	**15,395**	**14,315**

1 Gender according to the employees' own statements
2 The total number of employees increased by 207 due to the change in population in 2024

Number of employees by country

	2025	2024[2]	2023	2022
Germany	11,021	11,253	10,866	10,379
International[1]	5,553	4,755	4,529	3,936

1 The Bechtle companies abroad do not have at least 50 employees and at least 10 per cent of the employees are employed abroad
2 The total number of employees increased by 207 due to the change in population in 2024

Information about employees at Bechtle by type of contract, itemised by gender

	2025	2024[2]
Number of employees with permanent employment contracts[1]	**14,973**	**14,461**
Permanent (male)[1]	10,602	10,240
Permanent (female)[1]	4,370	4,221
Permanent (non-binary)[1]	1	0
Number of employees with temporary employment contracts[1,3]	**1,601**	**1,547**
Temporary (male)[1]	1,175	1,135
Temporary (female)[1]	426	412
Temporary (non-binary)[1]	0	0
Number of full-time employees	**14,232**	**13,891**
Full-time (male)	10,907	10,529
Full-time (female)	3,324	3,362
Full-time (non-binary)	1	0

1 The breakdown of permanent and temporary contracts for the prior year (2024) was estimated based on the new population, analogous to the 2025 distribution, as the fixed-term attribute is unavailable for historical data due to a system migration
2 The total number of employees has increased by 207 in line with population growth in 2024
3 Temporary staff are shown in the temporary category

	2025	2024[2]
Number of part-time employees	**2,342**	**2,117**
Part-time (male)	870	871
Part-time (female)	1,472	1,246
Part-time (non-binary)	0	0

1 The breakdown of permanent and temporary contracts for the prior year (2024) was estimated based on the new population, analogous to the 2025 distribution, as the fixed-term attribute is unavailable for historical data due to a system migration
2 The total number of employees has increased by 207 in line with population growth in 2024
3 Temporary staff are shown in the temporary category

Total number of on-call employees[1]

	2025	2024[2]
Number of on-call employees	**196**	**214**
On-call staff (male)	133	136
On-call staff (female)	63	78
On-call staff (non-binary)	0	0

1 Gender according to the employees' own statements
2 The total number of on-call staff has increased by 156 due to the change in the population in 2024

In 2025, 2,090 (2024*: 2,270) people left Bechtle as a result of resignations, which corresponds to a turnover rate in relation to the average number of employees of 12.9 per cent (2024*: 14.5 per cent).

As part of the system changeover, an incomplete data basis was identified with regard to the reasons for leaving. The previous year's data has therefore been adjusted. The number of departures was corrected and reduced by 248. The adjustment of the population results from the changed definition of employees and led to an increase of 81 departures.

In terms of the turnover rate, the correction led to a reduction of 1.8 percentage points. The turnover rate increased by 0.5 percentage points due to the adjustment of the population.

In the context of employee redundancies there were 1,275 (2024: 1,531) resignations. We use this key figure to calculate our company-specific staff turnover rate, which was 7.9 per cent (2024: 9.8 per cent, increase of 0.7 percentage points in 2024 due to the adjustment of the population in accordance with the ESRS definition). This means that we have achieved our internal HR target of remaining below 10 per cent.

(*Previous year's figures have been adjusted)

Company-specific turnover rate [1] by gender (in relation to the number of employees)

in %

	2025	2024 [3]
Turnover rate men [2]	8.0	9.9
Turnover rate women [2]	7.7	9.4
Turnover rate non-binary [2]	0	0
Total turnover rate	**7.9**	**9.8**

1 The company-specific employee turnover rate is calculated based on the number of employee terminations
2 Company-specific information, required for ratings and audits
3 The company-specific turnover rate (total) has increased by 0.7 percentage points due to the change in the population in 2024

Diversity indicators

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

Proportion of women in supervisory and executive functions

	2025	2024	2023	2022
Proportion of women on the Supervisory Board [1]	37.5%	37.5%	37.5%	33%
Number of women on the Supervisory Board [1]	6	6	6	4
Proportion of women on the Executive Board [1]	25%	25%	0%	0%
Number of women on the Executive Board [1]	1	1	0	0
Proportion of women at the first management level below the Executive Board	11.8%	13.3%	0%	0%
Number of women at the first management level below the Executive Board	2	2	0	0
Proportion of women at second management level below the Executive Board [1]	13%	11.7%	11.2%	10.8%
Number of women at second management level below the Executive Board [1]	16	15	14	14

1 Voluntary information

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

Distribution of employees by age group

	2025	2024 [2]	2023	2022
Number of employees <30 years	3,933	4,025	4,024	3,838
Number of employees aged 30–50	9,002	8,519	8,176	7,562
Number of employees >50 years [1]	3,639	3,464	3,195	2,915

1 The total number in the >50 age group fell by 267 in 2024 due to the adoption of the ESRS age limits (over 50 and not over 50)
2 The total number of employees increased by 207 due to the change in population in 2024

Appropriate remuneration

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

People with disabilities

As of 31 December 2025, Bechtle employed 1.9 per cent (2024: 1.8 per cent) people with severe disabilities.

Health and safety metrics

Around 16 per cent (2024: 16 per cent, change of 2 percentage points due to the adjustment of the population according to the ESRS definition) of the company's employees are covered by the

management system in accordance with the ISO 45001 standard for health and safety. We have implemented actions to ensure compliance with labour law regulations for workers in the other companies.

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

	2025 [1]	2024
Number of reportable accidents at work	46	39
Number of notifiable commuting accidents	38	32
Accident rate of reportable accidents at work per 1,000,000 working hours	1.82	1.77
Number of deaths due to work-related injuries	0	0
Number of work-related injuries with serious consequences (excluding deaths) [2]	1	0
Number of documented work-related injuries [2]	82	98

1 The data does not include any acquisitions from 2025
2 Voluntary information

Remuneration metrics (differences in earnings and total remuneration)

Group-wide, we have an unadjusted gender pay gap of 18.6 per cent in 2025 (2024: 19.7 per cent, there was no significant change in the 2024 figure due to the change in the population). This figure reflects the average salary differences between male and female employees, without taking into account structural factors such as position, professional experience or others. In the calculation, the remuneration paid in 2025 including basic salary and additional cash benefits, benefits in kind (e.g. non-cash benefits from company car transfers) for all employees was taken into account: (including absentees, trainees and temporary staff, excluding governance bodies). From this, an average hourly wage for men and women was calculated and compared. The data basis excludes acquired companies in the 2025 fiscal year and an acquisition from the 2024 fiscal year due to individual salary details per employee not yet being available. Also excluded are employees with missing working hours in the reporting period due to parental leave and long-term sickness outside of continued pay as well as sabbaticals and similar circumstances. For the international companies and MODUS Consult GmbH, we have estimated the non-cash benefit for company car transfers based on the values determined for Germany. As the ratio of the annual total remuneration of the highest-paid individual to the median of the annual total remuneration of all employees excluding the highest-paid individual, we have 107 (2024: 89, increase of 5 due to the adjustment of the population according to the ESRS definition and inclusion of temporary staff, among others). For this purpose, the compensation paid out in 2025 (including basic salary, other cash benefits and benefits in kind as well the gross amount for the payment of long-term share-based compensation) of the CEO (person with the highest compensation) was compared with the median compensation paid out to all employees.

Incidents, complaints and serious impacts related to human rights

In the 2025 fiscal year, 10 notifications (2024: 9) were categorised by us as discrimination, including harassment. A total of 5 complaints (2024: 1) were received via channels through which workers can raise concerns. There were no material fines, sanctions or compensation payments in this context.

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 Bechtle in this connection.

Workers in the Value Chain

Management of Impacts, Risks and Opportunities

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 that are anchored in the sustainable procurement strategy, among other things.

Sustainable procurement strategy

The strategy adopted in the first half of 2025 is based on four pillars: transparency and accountability, respecting human rights and ethical labour practices, ensuring long-term resilience and reducing environmental impact – and contains specific actions with clear timeframes until 2030. It addresses the focus topics of sustainable supply chains, climate and energy, logistics, the circular economy and sustainable products from the Sustainability Strategy 2030. We use the Code of Conduct for Suppliers of Goods and Services as a frame of reference. The actions are backed by clear timetables and are reviewed annually by Corporate Sustainability Management. Implementation is carried out in close cooperation between Supplier Management, Legal & Compliance and Corporate Sustainability Management.

Supplier Code of Conduct

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 of Conduct). We strictly reject child and forced labour. With respect to human trafficking, the Supplier Code of Conduct makes implicit references and mentions, among other things, the ban on forced labour and modern slavery. Furthermore, the aforementioned international standards 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 workers 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. To ensure transparency regarding working conditions and environmental impact, we have been using the EcoVadis supplier assessment tool since 2022, which enables us to track our suppliers' compliance with social and environmental standards using a document-based audit. We also carry out an annual systematic risk analysis of all direct suppliers. Based on the results, we develop preventive and corrective actions. We are also establishing processes for supplier development and increasing transparency regarding conflict minerals.

In addition, we reserve the right to conduct compliance audits of our suppliers and utilise various control actions, including cooperation with the NGO Electronics Watch. No instances of non-compliance with standards in the value chain were received via our whistle-blowing system in the reporting period. The Human Rights Officer, who reports directly to the Management Board member responsible for sustainability, plays a key role in upholding and implementing human rights and environmental due diligence obligations.

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 that may require raw materials classified as 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 to all our suppliers and extends to our entire upstream value chain. During the reporting period, we further adapted our internal processes in purchasing so that the Code is systematically integrated into new and existing supplier relationships. Partners' own guidelines that meet the requirements of our Code are reviewed and recognised accordingly as part of these processes.

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 is responsible for Legal & Compliance, while supplier management is the responsibility of the board member for Logistics & Service, Financial Services and Sustainability Management. 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 and Corporate Sustainability Management departments.

Dealing with violations of the Supplier Code of Conduct

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 actions 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 actions 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. In particular, the plan must contain specific actions, 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.

If there are actual indications that an upstream supplier or contractor has violated the above-mentioned principles, in particular human rights or environmental obligations, we will support the supplier by taking appropriate actions to introduce suitable preventive and remedial actions. This may include checks, actions to prevent and minimise risks and participation in sector-specific or cross-sector initiatives.

During the implementation of these remedial actions, Bechtle shall be entitled to temporarily suspend the business relationship with the supplier concerned. If the actions taken do not lead to a sufficient improvement in the situation, we reserve the right to discontinue the business relationship and to terminate existing contracts with immediate effect.

The effectiveness of the corrective actions is regularly reviewed, for example through follow-up discussions or progress reports from suppliers, to ensure that risks are sustainably reduced and violations are effectively ended.

For more information, see the Supplier Code of Conduct →

Processes for engaging with value chain workers about impacts

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. We use research by NGOs to take the views of these people into account in our annual supplier and sustainability risk analyses, 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 and supplier risk analysis. In addition to the annual risk analysis, an analysis can be carried out as required, for example if there are indications of increased risks in certain countries, sectors or supplier relationships.

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

There are special channels set up by Bechtle for whistle-blowers. Workers of Bechtle and external parties can contact the Compliance Board to report relevant compliance violations, including human rights violations, confidentially using a telephone hotline or alternatively via a separate e-mail account. These possibilities are also available to third parties. A description of the whistleblowing system and the contact details can be found on our company's website.

Further information on the whistleblowing system can be found in the Governance information section. In the Supplier Code of Conduct, we express the expectation that our respective partner "ensures that the workers of the supplier, upstream suppliers and subcontractors, who come into contact with of Bechtle's interests, are aware of the requirements of this Supplier Code of Conduct". The Supplier Code of Conduct describes the whistleblower hotline, including contact details, in a separate section. The whistleblower hotline was introduced as part of the implementation of the Supply Chain Due Diligence Act 2023. As there have not yet been any reports from workers in the value chain via this channel, we have no experience in this regard. No serious problems or incidents relating to human rights within the upstream and downstream value chain were reported through this channel in the reporting period. However, a process has been defined for handling reports in the supply chain that are received as part of the whistleblowing system in order to ensure that the reports are documented, evaluated and followed up in a structured manner and that the actions are checked for their effectiveness.

Taking actions

In the following, we report on the actions taken with regard to material impacts and approaches to managing material risks and exploiting material opportunities relating to workers in the value chain, as well as the effectiveness of these actions and approaches. The Supplier Code of Conduct is a key tool for preventing, minimising and eliminating negative impacts in our value chain. As the concept and actions are closely linked, the Code has already been described in detail above: see sections "Code of Conduct for Suppliers of Goods and Services" and "Dealing with violations of the Supplier Code of Conduct". The current version is rolled out to new suppliers on an ongoing basis and presented to them for signature, as was also the case in the reporting period. The Code forms the basis for further preventive actions that extend beyond the direct suppliers into the upstream stages of the 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. As of 22 January 2026, 255 companies were included in the measurement. Using the EcoVadis Score Cards, we can continuously check the effectiveness and track whether our suppliers are complying with the criteria of our Code. In addition, supplier risk analyses are carried out twice a year to evaluate the risks of direct suppliers and appropriate preventive actions are implemented on the basis of the results. From 2026, targeted supplier development discussions will also be held based on the results of the EcoVadis rating and the risk analysis in order to drive forward their sustainability activities in the environmental and social areas.

The goal for 2026 is to implement the actions defined in the sustainable procurement policy, among other things. We therefore pursue both general approaches (company-wide standards and processes) and specific approaches to avoid or minimise significant negative impacts on workers in the value chain.

We are also developing initiatives to promote additional positive impacts along the supply chain. This includes strengthening the dialogue with strategic partners to improve working conditions and integrating sustainability information into sales to enable customers to make responsible purchasing decisions.

The progress of the procurement strategy in the reporting period was as follows:

Action	Description	Time horizon	Status
Supplier evaluation and risk analysis	The annual risk analysis of all direct suppliers was carried out. It systematically assesses human rights and ecological risks, and forms the basis for a catalogue of preventive actions.	Full implementation by 2026	finalised
EcoVadis rating	The use of the EcoVadis supplier assessment tool was further expanded in order to ensure compliance with social and environmental standards through document-based audits.	2030	ongoing
Increasing transparency on conflict minerals	A project to improve the traceability of conflict minerals has been initiated	2026	started
Supplier Code of Conduct	Our suppliers are requested to sign the Bechtle Supplier Code of Conduct. We would like to further increase the number of corresponding suppliers	2030	ongoing
Supplier development meetings	Initial dialogue formats with strategic partners to improve working conditions and promote equality have been prepared	Implementation by 2028	started

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 actions described here, the management level provides appropriate resources, for example for the costs of the supplier assessment using EcoVadis, the IQ Risk Tool from EcoVadis and the relevant unit in Purchasing. As of January 2025, the management of Corporate Sustainability Management was expanded from one to three equal managers (with an FTE of 2.5). 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 the management of significant IROs

In the following, we report on targets relating 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 in connection with workers in our value chain. Irrespective of the targets, the implementation of the actions was tracked across the group in the 2025 fiscal year.

Consumers and End Users

Management of Impacts, Risks and Opportunities

Policies related to consumers and end users

When considering policies relating to consumers and end users, we distinguish thematically between the areas of information security and data protection in terms of the opportunity and risk involved. For a description of the risk, please refer to the section on cybercrime – customer data → in the summary management report, risk and opportunity report, in the chapter on risks.

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 (source: own illustration):

	Data protection	Information security
Legal basis	GDPR, BDSG, TTDSG	NIS2, IT-SIG 2 etc.
Protection of	Fundamental rights and freedoms	Infrastructures, companies
Authorised representative	DSB	CISO, ISB
Legitimisation	Art. 37–39 GDPR	ISO 27001, TISAX®
Supervisory authorities	17 state authorities + federal government	BSI

In order to realise the issue mentioned above, we attach great importance to preventive actions. 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 strategy 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 workers 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 guideline "IT Compliance" and the employee guideline "Information Security" as well as 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 2025, 25 (2024: 15) companies in Germany and abroad were only certified in accordance with ISO 27001, 3 (2024: 6) are only certified according to TISAX® and four companies are certified according to both ISO 27001 and TISAX®; converted to the number of employees, this corresponds to a percentage certificate coverage of 59 per cent (2024: 47 per cent).

In order to give greater weight to information security for us and our customers, the information security strategy was expanded in April 2024 through the creation of the position of Chief Information Security Officer (CISO), who reports directly to the Chief Technology Officer (CTO) and the Chief Executive Officer (CEO) 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 coordinators, as the implementing body, are directly linked to the managing directors in all companies as staff units. The Atarax group of companies, a consulting firm specialising in data protection and IT security, has been appointed as data protection officer at all German 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 course on information security and data protection, we have included a knowledge test to ensure that the content has been understood by the workers. The training also refers to the guidelines, which are available on the intranet. This approach is in line with the corporate responsibility to respect human rights in accordance with the UN Guiding Principles on Business and Human Rights, even if these do not contain any specific provisions on data protection or information security.

We assure our customers that we comply with the requirements. Our information security actions 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 information security strategy pursues the goal of protecting Bechtle against IT and cyber threats and thus creating the basis for a stable and secure digital infrastructure. We want to position Bechtle as a secure, reliable and trustworthy partner in the market in order to strengthen the trust of customers, partners and workers in the long term. In addition, security is continuously developed throughout the Bechtle Group with a high level of expertise in order to constantly maintain a high level of security and consolidate the company's cyber resilience in the long term. In 2025, 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.

Processes for engaging with consumers and end-users about impacts

Processes for engaging with our customers do not exist.

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

With regard to information security, users (workers, business partners) must understand when and why business-relevant information 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 hotline privacy@bechtle.com for violations in the area of information security and data protection. Further information on this can be found in the Governance information section.

To ensure data protection compliance, the Data Protection Guideline and the Data Protection Directive fulfil the requirements of accountability and documentation. Each business unit must demonstrate the legally compliant, transparent and purpose-related processing of personal data as well as

compliance with the principles of data minimisation, storage limitation, data accuracy and data security. Here too, the Data Protection Guideline and the Data Protection Directive form the basis.

IT security actions are selected on a risk-orientated basis from the perspective of the persons concerned and are regularly reviewed and further developed, taking into account the principles of "privacy by design" and "privacy by default". Suspected or identified breaches of information security requirements must be reported immediately to the line manager, the IT Coordinator, the Information Security Officer (ISB) or via the emergency number. This IT compliance reporting channel is the responsibility of the CISO and is separate from the compliance team in the legal department. However, reports of breaches of data protection law must be sent to the Data Protection Coordinator (local/central) or to the Data Protection Officer at privacy@bechtle.com. The reporting channel is also available to our customers and is publicised via the privacy policy on the website.

The effectiveness of the reporting channels, such as privacy@bechtle.com and the whistleblower system, is ensured by the fact that incoming reports are recorded in a structured manner, checked and processed in accordance with defined processes. The responsible departments follow up on the reports and initiate appropriate remedial or corrective actions if necessary. Findings from reports received are incorporated into the further development of data protection and information security processes. Bechtle ensures that consumers and end users are informed about the existing reporting channels and perceive them as trustworthy by providing clear information on the use, responsibility and confidentiality of the processes. The option of confidential reporting supports the use of channels for raising concerns or complaints. Reports are treated confidentially and processed in accordance with the applicable internal regulations so that consumers, end users and other whistleblowers do not have to fear any repercussions from a report made in good faith.

Bechtle AG's information security management system is certified in accordance with ISO 27001 and is regularly audited by external parties as part of the certification process. We also carry out additional internal and external safety tests. These include business continuity tests as internal control mechanisms for checking the effectiveness of emergency and restart processes as well as penetration testing (pen testing), which check the security of as many system components and applications of a network or software system as possible. These security tests are carried out at least twice a year in our certified data centres and are part of our continuous security measures. In addition, there are ad hoc tests that we initiate due to changing services, further developments or new launches.

The data protection management system is also regularly reviewed to ensure that it is up to date and effective. In order to ensure the group-wide implementation of the requirements of the EU GDPR, our data protection officer conducts data protection audits in all Bechtle companies with regard to the requirements of the EU GDPR in order to identify open points and derive appropriate actions.

Taking actions

In the following, we report on the actions taken with regard to material impacts on consumers and end users and approaches to managing material risks and exploiting material opportunities in connection with consumers and end users, as well as the effectiveness and approaches. Actions relating to information security and data protection are managed by our internal Security Operations Centre (SOC). Since 2024, we have had an emergency number to enable us to report and handle critical cases quickly. Our actions relate to our own IT systems and our own 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.

As remedial actions, we carry out backups and check these through restore exercises, we create recovery plans and maintain these and integrate crisis management. We use IT security products from well-known manufacturers and carry out a requirements analysis before using them. The manufacturer's safety check is carried out on the basis of certificates and verifications. 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 organisational security aspects.

Most attacks start with identity theft. The access data obtained in this way can be used by attackers as an entry point into the company or sold 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.

Preventive actions can never prevent all attacks. Continuous 24/7 attack monitoring is therefore important. To this end, we offer the customer services from the Bechtle Security Operations Centre (SOC) that are geared towards early detection of potential attacks and a prompt response. Automated, playbook-based reaction mechanisms are also used. Security analysts are available to provide support for actions that cannot be automated, as well as in the event of successful attacks as part of Digital Forensics & Incident Response (DFIR). The restoration of affected systems can also be supported. In this context, a structured emergency and crisis management system is planned in order to be prepared for security incidents.

Finally, with our information security and data protection experts, we offer comprehensive services in the area of non-technical security. Governance, Risk & Compliance is particularly essential in order to fulfil regulatory requirements such as NIS2, DORA, CRA or the AI Act, which pose challenges for our customers.

Metrics and Targets

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

With our actions, which we continuously adapt in line with the constantly changing threat situation, we pursue the qualitative goal of preventing data loss and security incidents.

The CISO is responsible for developing the actions in collaboration 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 in accordance with the requirements of the ESRS are not defined and therefore not tracked.

Governance Information

Management of Impacts, Risks and Opportunities

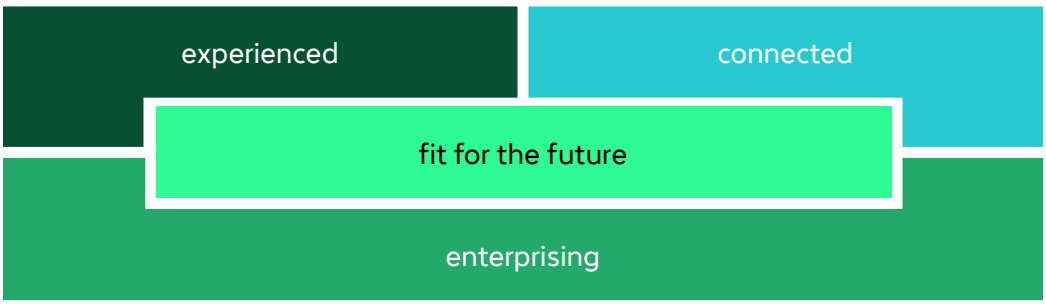
Policies for governance and corporate culture

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 Strategy 2030, they underpin the long-term strategic objectives. The Bechtle brand foundation, above all, complements the aforementioned fundamental values with regard to corporate culture.

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. In this way, the brand attributes simultaneously represent the attitude and behaviour of the workforce.

The Bechtle brand foundation



In the framework of the onboarding event "Mikado" for all new workers, the brand foundation and its significance for Bechtle are explained.

Bechtle Code of Conduct

The Bechtle Code of Conduct is binding for all employees at Bechtle. It forms the basis for the ethical and responsible behaviour of 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. It is handed out to all new employees with their employment contract and is also available to employees of all companies at all times on the intranet. External parties or third parties can also view it on the Bechtle website (bechtle.com/sustainability ↗). Further information can be found in the Own workforce → section.

The Bechtle Code of Conduct focuses on the following aspects:

- 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 workers (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).

The ESRS requires explicit consideration of human trafficking in the Code of Conduct with regard to the company's own workforce. This requirement is implicitly fulfilled, as we comply with the OECD Guidelines and the ILO core labour standards and take respect for human rights as a fundamental standard.

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, and the prohibition of 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 actions) in the event of violations of the Code or applicable law. All workers can contact the Compliance Board at any time with questions, comments and to report violations of Code (see below).

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, expressing constructive criticism, appreciative feedback and leadership. Training courses on topics such as mindfulness, diversity and working in teams are available for all employees.

Our values and our brand foundation form the basis for a responsible and value-orientated management culture. To ensure that this culture can be lived reliably in our day-to-day activities, we supplement it with clear rules and structures that promote and support behaviour with integrity. A key element of this governance structure is an effective whistleblowing system that enables workers and external stakeholders to report potential violations confidentially and securely.

Channels for reporting concerns and violations

Through the German Whistleblower Protection Act (HinSchG), which has been in effect since mid-2023, it should be easy for anyone to point out violations of the law and regulations in their working environment without having to fear retaliation. At Bechtle, the possibility of reporting violations to the Compliance Board – consisting of the Executive Board and the Chief Compliance Officer – was already in place, and we adapted the reporting system and the procedures for processing to the requirements of HinSchG. The establishment, maintenance and tasks of an internal reporting office are assigned to the Legal & Compliance central division. Since the legal requirements, in particular the obligation to introduce a reporting system by the end of the calendar year 2023, have been imposed on almost all (German) Bechtle companies, the Legal & Compliance central division has also obtained written authorisation from each individual company to ensure that the internal reporting office can also be formally operated centrally within the Bechtle Group by the Compliance Board.

All workers, 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 law using the compliance hotline channel. 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. Reports are received and processed exclusively by the workers in the Legal & Compliance central division, who are trained and bound to strict confidentiality. The compliance team reviews incoming reports and contacts the whistleblower. Subsequently, further actions will be taken in consultation with the whistleblower. These actions are determined on a case-by-case basis and depend on the circumstances of the specific case.

HinSchG requires companies to keep the identity of the whistleblower confidential. Exceptions to this rule are only possible to a very limited extent, for example, when cooperating with law enforcement authorities. In addition, whistleblowers 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 on this and a detailed list of questions and answers for employees can be found on the intranet page of the Legal & Compliance department. Furthermore, all necessary information can be found in the Bechtle Code of Conduct, which is made available to workers as part of the onboarding process and is also publicly accessible both on the intranet and on the website. The reporting procedure is also explained as part of the mandatory compliance training to ensure awareness. The company management also attends the training courses.

We consider trust in our reporting channel to be guaranteed in terms of "implicit credibility", as it is used and workers also contact the compliance team in confidence outside of the complaints channel. In addition, the effectiveness of the reporting channels is ensured by clearly defined processes for processing, documenting and following up incoming reports. Each report is recorded in a structured manner, checked and followed up according to its type and severity. Processing takes place within defined deadlines, and the whistleblower receives feedback on the status and conclusion of the procedure, insofar as this is legally permissible. The Legal & Compliance central division also regularly reviews the functionality of the reporting channels and compliance with the procedural requirements.

Compliance system

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 of Conduct summarises the most important compliance risks identified as well as the topics of compliance policy and culture and forms the basis for further, specific internal guidelines.

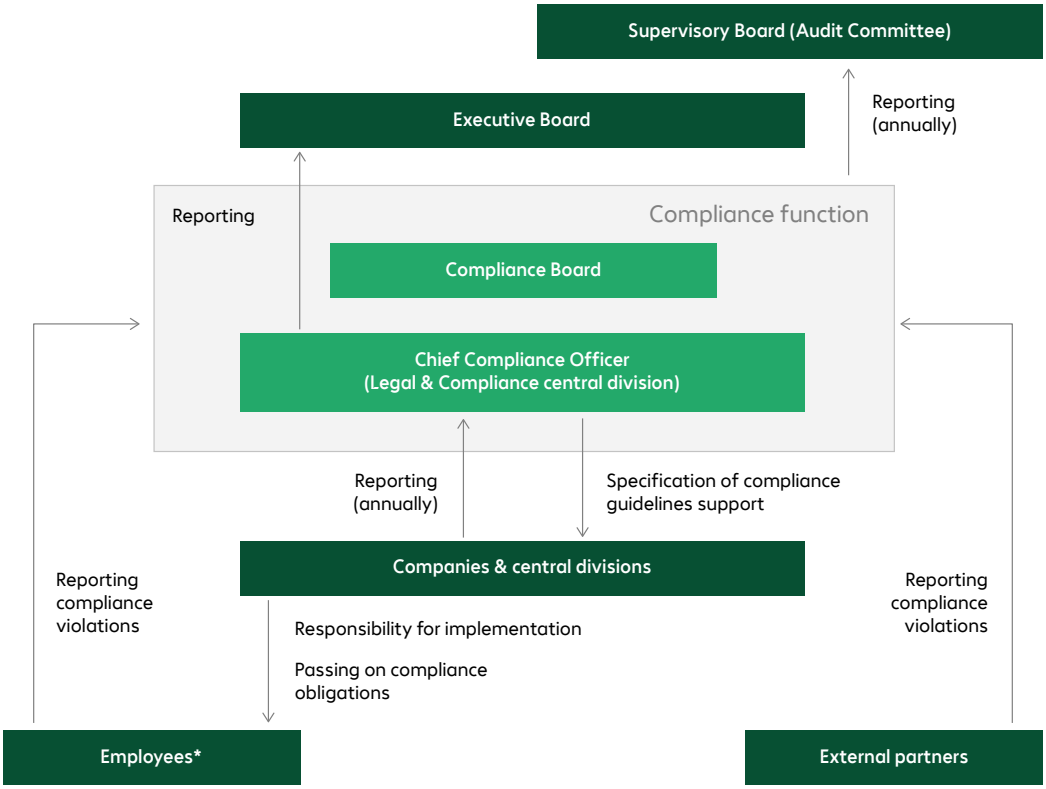
Bechtle's Executive Board has approved the compliance system and assigned its monitoring to the Chief Compliance Officer. The Chief Compliance Officer's function is independent and not bound by instructions. The Officer is authorised to act independently of reporting channels and can report to the Supervisory 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. The Chief Compliance Officer also prepares an annual overall compliance report for the Audit Committee of the Supervisory Board. 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 the exercise of 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. Access to the central division as an advisory unit is open to all employees, regardless of function and level. The entire Executive Board is part of the Bechtle Compliance Board and is therefore closely involved in the organisation of the Bechtle compliance system on an ongoing basis. This means that the employees responsible for dealing with compliance violations are also part of the management chain.

Our goal is to have a compliance system that is as effective as possible. All managing directors of the group companies and all heads of the 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 for the 2025 reporting period covered all operational and legally independent companies of the Bechtle Group as well as all central divisions, totalling 130 units.

The following illustration shows the compliance organisation in the overview:

Bechtle compliance organisation



*Employees within the meaning of the ESRS term employee

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 Legal & Compliance central division 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 set in relation to the probability of occurrence, potential damage and risk-minimising actions. The structure and evaluation method correspond to the procedure of central risk management (see further information in the opportunity and risk report).

The Compliance System is described in the Bechtle Compliance Management Manual. This was revised in 2024 and is available to all workers on the intranet under Legal & Compliance. Training is a central component of our compliance system and serves to sensitise all employees to compliance risks and thus promote a sustainable compliance culture. All employees, which corresponds to 100 per cent, including high-risk functions, executives and the Executive Board, as well as governance bodies, are required to attend the annual online training course on general compliance and anti-corruption requirements, which has been offered since 2022. The approximately 40-minute basic training course covers all relevant compliance areas listed in the Bechtle Code of Conduct and can only be completed after passing the test. The e-learning policy is designed for the long term and is therefore rolled out to workers every year with changing content and new modules. The last update took place in autumn 2025 and was published in mid-December. The basic training still contains general compliance and anti-corruption requirements, but the case studies focus particularly on conflicts of interest. In

addition, special corruption prevention training has been designed and rolled out since 2024 for selected or particularly vulnerable areas in the Bechtle Group. This course is assigned to the following employees: all field sales and internal sales employees of the Bechtle companies based in Germany, Austria and Switzerland, the Public Sector Division and all employees of the purchasing department of Bechtle Logistik & Service GmbH. In this case, there is no training for the Supervisory Board in this regard; compliance with the legal requirements is the responsibility of the individual.

Prevention and detection of corruption and bribery

The processes and actions integrated into our compliance system form the basis for promoting ethically correct and lawful behaviour and for combating and minimising any risks of corruption and bribery. Combating corruption is an explicit part of Bechtle's compliance strategy. The compliance system serves to prevent illegal or criminal offences within and outside the company.

In the previous reporting periods, we had already begun to fundamentally revise the former Bechtle Incentives Guideline and the decision-making aids for granting and receiving benefits. To address the risk of corruption as a result of non-transparent business practices and the resulting compliance, sanction and reputational risks, Bechtle published a group-wide anti-corruption guideline in 2025. This combines the guiding principles of the previously applicable regulations, in particular the incentives directive and the decision-making aids for accepting and granting benefits, and brings them together in a standardised document. The existing requirements were further supplemented, concretised and systematised.

The anti-corruption guideline creates transparency with regard to permissible and impermissible business practices towards business partners and the behaviour of employees, thereby reducing the scope for interpretation. The modular design of the test schemes facilitates standardised application and increases reliability in decision-making processes. The guideline thus serves to prevent cases of corruption that could otherwise lead to sanctions and/or financial penalties for Bechtle under criminal law, and at the same time counteracts reputational damage.

Responsibility for implementing and monitoring the anti-corruption guidelines lies at the highest level with the Head of the Compliance department. They report directly to the Chairman of the Executive Board of Bechtle AG and thus ensure that the guideline is appropriately anchored in the group's governance structure.

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. Actions that go beyond the aforementioned training courses were therefore not necessary.

Notes

NfR Index

Mandatory NfR information	Chapter in the Sustainability Statement
About this report	Basis for preparation →
Reporting standards	General basis for preparation of sustainability statements →
Business model	Strategy, business model and value chain →
Material non-financial topics	Material impacts, risks and opportunities and their interaction with strategy and business model →
material non-financial risks	Material impacts, risks and opportunities and their interaction with strategy and business model →
Information on the EU taxonomy	Information on the EU taxonomy →
Material topics	Material impacts, risks and opportunities and their interaction with strategy and business model →
Environmental concerns	Environmental information →
Social issues	Social information →
Employee matters	Own workforce →
Protection of human rights	Governance information →
Combating corruption and bribery	Governance information →

Sustainability Programme

The sustainability programme was updated in October 2025 based on current progress and strategic adjustments.

Sustainability Programme: Ethical Business

Focal point	Action plan	Time horizon	Status
Supply chain sustainability	Develop a list of actions for prevention and remedy purposes base the results of the CSR risk analysis	2025	finished
	Conduct supplier development meetings	2026	started
	Enhance our dialogue and collaboration with strategic vendor partners on mutual projects to drive environmental and social aspects along the supply chain.	2030	ongoing
	Development of a sustainable procurement strategy.	2025	finished
	Introduction of dialogue formats taking into account the needs of stakeholders from the upstream value chain	2026	started
Compliance and anti-corruption	Expansion of the training programme for selected groups	2026	started
Social commitment	Support of the social commitment of our labour force	2030	ongoing
	Initiating own sustainable projects	2030	ongoing
	Successive expansion of the social commitment	2030	ongoing

Sustainability Programme: Environment

Focal point	Action plan	Time horizon	Status
Climate and energy	Development of SBTi-compliant climate targets (near-term and long-term) and a climate transition plan (near-term and long-term)	2025	finished
	Monitoring of the neutralisation strategy and implementation with qualitative neutralisation partners	2050	started
	Action management for the Climate Action Transition Plan	2030	ongoing
	Gradual conversion of further Bechtle Group locations to 100 % green electricity	2030	ongoing
	Gradually expand the company fleet with all-electric and hybrid vehicles and further expansion of the very high level of the charging infrastructure.	2030	ongoing
Sustainable logistics	Consolidating orders and making greater use of the Bechtle Box for transport to customers, whilst optimising the volume of goods shipped	2030	ongoing
	Reducing resource consumption in packaging	2030	ongoing
	Implement the sustainable logistics policy in further warehouses of the Bechtle Group (multi-warehouse strategy)	2030	ongoing
Circular economy	Preparation and further development of a centralised circular economy concept in the context of Bechtle Circular IT.	2025	finished
	Development of the sales-side application of the circular economy concept in the context of sustainability.	2026	started

Sustainability Programme: People

Focal point	Action plan	Time horizon	Status
Employer attractiveness	Development of a HR strategy	2025	finished
	Implementation of internal career paths such as expert careers, leadership development, specific programme for career jumpers, among others	2025	finished
	Continuation of the programmes for internal career paths.	2030	ongoing
	Continuation of the decentralised employee satisfaction survey in the company	2030	ongoing
	Continuation of the leadership initiative, including through training sessions	2030	ongoing
	Continuous quality assurance of the Bechtle Academy programme	2030	ongoing
	Addressing young people in a target group-specific manner	2025	finished
Diversity and equal opportunity	Development of "trusted persons" approach and implementation of a pilot project	2030	ongoing
	Implementation of "trusted persons" within the Bechtle Group	2026	started
	Implementation of short-term diversity actions	2030	started
	Development of medium-term diversity actions	2023	ongoing
	Development of a concept for Diversity Ambassadors and implementation of a pilot project	2030	ongoing
Health and safety	Continuous expansion of the group-wide occupational health management programme	2030	ongoing
	Further standardisation of our occupational health and safety protocols and fostering exchange on health-related topics across sites	2030	ongoing

Sustainability Programme: Digital Future

Focal point	Action plan	Time horizon	Status
Sustainable in-house digitalisation	Application and IT retirement: Identify and disassemble systems that cause process overlaps and unnecessary redundancies	2030	ongoing
	Use of 100 % renewable energy in our data centres	2030	ongoing
	PUE value in our data centres of less than 1.3	2030	ongoing
Sustainable technologies, solutions and services	Develop and implement a learning path for the topic of sustainability	2026	started
	Filter options from products in Bechtle Shop expand	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
Data security and protection	Expand the high level in the field of IT security and data protection, grow the number of DIN EN ISO 27001 and TISAX®-certified companies within the Bechtle Group.	2030	ongoing
	Development of an information security strategy	2025	finished
	Analyse security-critical components as part of our Service Life Cycle Management.	2030	ongoing

List of Datapoints

Datapoints in general and topic-related standards, which result from other EU legislation:

Disclosure requirement and associated data point	**Non-material**
ESRS 2 GOV-1, 21 d →	
ESRS 2 GOV-1, 21 e →	
ESRS 2 GOV-4, 30 →	
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 →	
ESRS E1-1, 16 g	●
ESRS E1-4, 34 →	
ESRS E1-5, 38 →	
ESRS E1-5, 37 →	
ESRS E1-5, 40 bis 43	●
ESRS E1-6, 44 →	
ESRS E1-6, 53 bis 55 →	
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	●
ESRS E2-4, 28	●
ESRS E3-1, 9	●

Disclosure requirement and associated data point	Non-material
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 E5-5, 37d	●
ESRS E5-5, 39	●
ESRS 2 SBM3 – S1, 14 f	●
ESRS 2 SBM3 – S1, 14 g	●
ESRS S1-1, 20 →	
ESRS S1-1, 21 →	
ESRS S1-1, 22 →	
ESRS S1-1, 23 →	
ESRS S1-3, 32 c →	
ESRS S1-14, 88 b und c →	
ESRS S1-14, 88 e	●
ESRS S1-16, 97 a →	
ESRS S1-16, 97 b →	
ESRS S1-17, 103 a →	
ESRS S1-17, 104 a →	
ESRS 2 SBM3 – S2, 11 b →	
ESRS S2-1, 17 →	
ESRS S2-1, 18 →	
ESRS S2-1, 19 →	
ESRS S2-4, 36 →	
ESRS S3-1, 16	
ESRS S3-1, 17	
ESRS S3-4, 36	
ESRS S4-1, 16 →	
ESRS S4-1, 17 →	
ESRS S4-4, 35 →	
ESRS G1-1, 10 b →	
ESRS G1-1, 10 d	●
ESRS G1-4, 24 a →	
ESRS G1-4, 24 b →	