

Sustainability Report ●

20
24



Sustainability model at Abacus

Sustainability - understood as focussing on long-term solutions - has always been an integral part of Abacus' corporate philosophy. Ever since the software company was founded in 1985, it has had an orientation that is both forward-looking and consistent. The focus has always been on people, whether as employees, partners or customers.

As a company, we take responsibility for a sustainable future - in terms of our economic, ecological and social behaviour. As part of our sustainability strategy, we are focussing primarily on our business processes, our own ecological footprint and our social responsibility. We also consciously involve our employees in this process, because we are convinced that jointly supported solutions are not only better because they are more comprehensively thought through, but are also more enjoyable and inspire others to a greater extent. At Abacus, our commitment to sustainability is aimed at various stakeholder groups. These include society, customers, sales partners, employees, suppliers and the environment. At the core of our work, we support companies and their employees in

realising their potential and making the best use of their time, where people can make a difference as individuals thanks to digital solutions. That's why we use today to make tomorrow's world a little bit better. For us, this means: Taking responsibility - for the tried and tested, for the new and for what makes the good even better. Responsibility starts with ourselves and that mean setting a good example every day and always seeing your own work in the bigger picture.



"For us, sustainability means long-term solutions instead of focussing on short-term profits.»

Christian Huber, Co-CEO Abacus Research AG

Social Sustainability

Our work is based on treating each other with respect and meeting each other as equals. This applies both to cooperation within the company and to cooperation with external stakeholders. Other core values are responsibility, service first, teamwork and fun. After all, we believe that if you like what you do, you do it well - and that ultimately benefits everyone. Strengthening social values is a key component of our corporate culture and is a top priority.

Ecological Sustainability

We are actively working with our various stakeholder groups to minimise our ecological footprint. Our focus is on reducing our energy consumption, our CO2 emissions and the sustainable use of food. Other aspects include the protection of natural resources and the minimisation of waste and environmental pollution.

Economic Sustainability

Economical and long-term orientated work as well as pragmatic and efficient processes secure both our competitiveness as well as our innovative strength. For this reason, we combine social responsibility with economic benefits and continuously develop our software further. Our customers can therefore always count on Abacus software solutions to be "state of the art". In this way, we remain financially independent and enable investments that form the basis for us to remain relevant for our stakeholders in the future. This strengthens our image as a reliable employer and secures the trust of our shareholders.



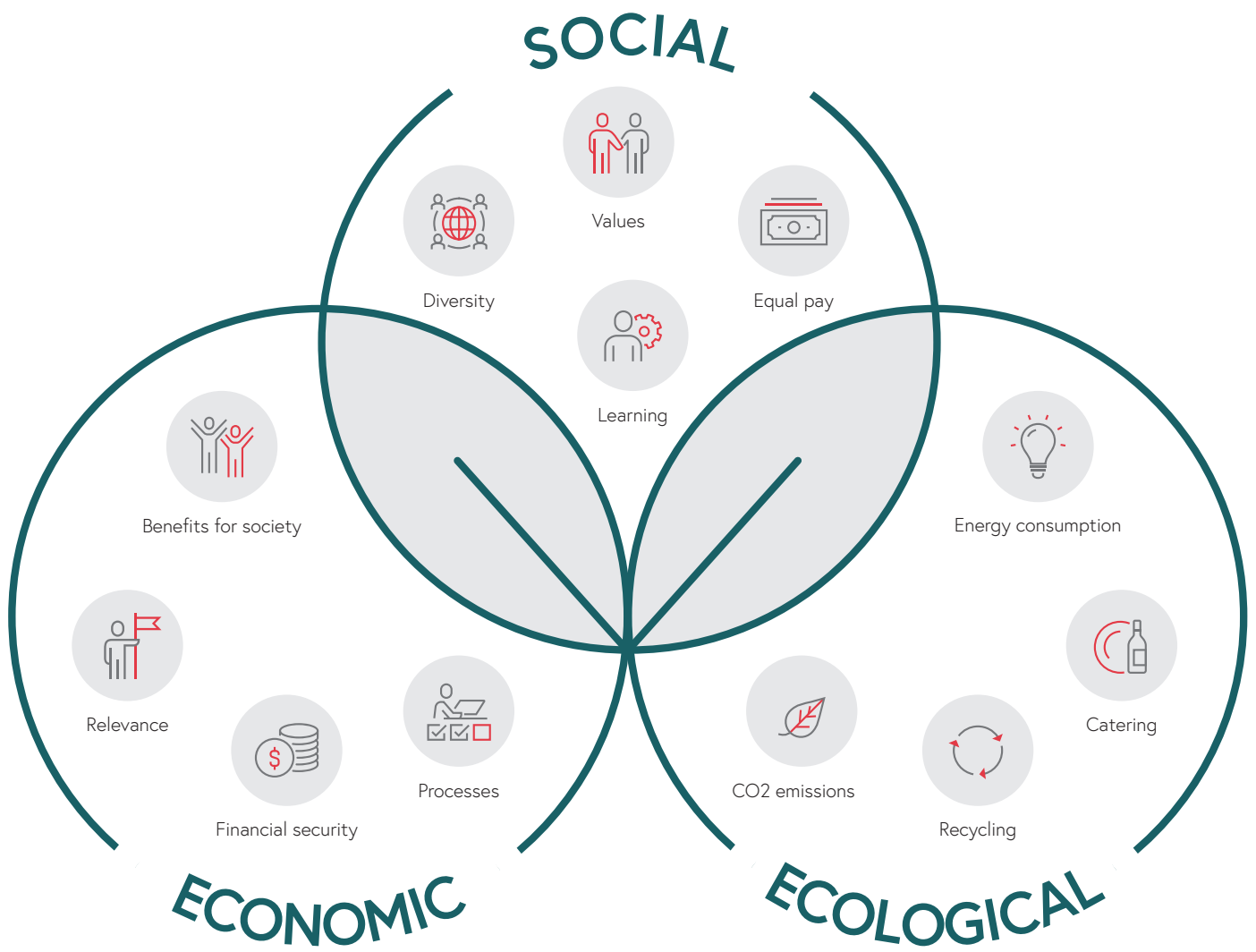


"Advances in technology are opening up more and more opportunities for innovative solutions. Companies can use technology and innovation not only to improve their operational efficiency, but also to develop new products and services that help overcome global challenges. It is therefore time to consider technology as a key driver of sustainable development."

Claudio Hintermann, Co-CEO Abacus Research AG

**The future begins
here and now.**

Focus on sustainability



17

Sustainable Development Goals of the UN and Abacus

The 17 Sustainable Development Goals (SDGs) are a call from the United Nations to solve the world's pressing challenges together. Among other things, the aim is to protect the environment, improve health and education, boost economic growth and reduce inequalities.



In our sustainability endeavours, we as Abacus Research AG support the goals of the United Nations.

Abacus pays particular attention to the following objectives:

No. 3



Good health and well-being

The health and well-being of our employees are important to us. We promote this basic attitude with flexible working models, a balanced catering options and various sports facilities. Particularly worth mentioning: Catering and drinks as well as fitness and fitness programmes are free of charge.

No. 7



Affordable and clean energy

At Abacus, we attach great importance to clean energy. All buildings at the headquarters in Wittenbach use 100% green electricity - including from hydroelectric power plants. In addition, a heat pump was put into operation in the new building and the large-scale photovoltaic system produces 40,000 kw/h of electricity.

No. 12



Responsible consumption and production

Various Abacus software solutions - be it Abacus order processing or Abacus production planning and control - support production companies with digitalisation and thus ensure sustainable consumption and production patterns.

No. 4



Quality education

The further development of individual skills is rooted in our DNA. For us, learning means constantly developing ourselves through internal and external training and further education programmes. Thanks to internal training courses, participation in external training programmes and our own Abacus College, we create the necessary foundations for this. We also offer apprenticeships and are a partner of "IT rockt" - an association of ICT companies and educational institutions in the region.

No. 9



Industry, innovation and infrastructure

"Committed to innovation". This is not only the brand message of Abacus, but is also realised by us. Abacus has its own research department in which new technical solutions are constantly being developed. However, innovations are also constantly being implemented in existing products, often in collaboration with sales partners and customers. And anyone who visits Abacus quickly recognises this: Infrastructure and interior design are of central importance - after all, we are convinced that an inspiring working environment contributes significantly to creative and innovative ideas.

No. 5



Gender equality

Diversity is a central component of Abacus' values. Salaries between female and male employees are continuously reviewed and any discrepancies are corrected. We also contribute to crèche costs depending on income and emphasise in our job advertisements that we welcome everyone who wants to make a difference with their work. Gender, age or origin are not important, but rather the willingness to perform and enjoy the work.

No. 11



Sustainable cities and communities

The Abacus software solution for public administrations supports cities and municipalities with digitalisation and thus creates sustainable and efficient processes. Throughout Switzerland, 700 cities and municipalities with a total of 4 million residents already use this software.

No. 13



Climate action

The continuous improvement in terms of electricity consumption, the avoidance of food waste or the promotion of energy-efficient electric vehicles are just some of the measures that contribute to promoting climate protection. This is also supported by partial working from home, which means that employees no longer have to travel to work and CO2 emissions can be saved. Thanks to good public transport connections - including a dedicated bus stop at the head office in Wittenbach and offices directly at Biel railway station - many employees also travel by public transport.

Sustainability in concrete terms

Social Sustainability



**Equal pay for equal work:
Analyses show no systematic
wage inequality between female
and male employees**



**19 apprentices in three different
professional specialisations.**



**20% of employees have been with
the company for at least 10 years**

Living diversity

At Abacus, people have always been at the centre of everything we do, with great emphasis placed on both individuality and diversity. This is reflected in cross-team mentoring programmes and the bi-monthly CEO Talk - an internal format that enables an open exchange between management and employees. The company's diversity is also emphasised by its active participation in past and upcoming events, such as the Special Olympics Switzerland, a sporting event for people with intellectual disabilities.

Lifelong learning

"Performance through freedom" is the Abacus credo. The company promotes flexible working models and offers employees the opportunity to carry out part of their work independently of time and / or location. Abacus is also training 19 apprentices in the fields of computer science, business administration and mediamatics.

Unique corporate culture

Various activities such as team events, different sports activities, employee-organised tournaments and wine tastings as well as the in-house rock band make team spirit a tangible part of everyday life. The large number of long-term employees and top positions in rankings such as "Switzerland's best employers" are proof that the exceptional corporate culture also has a lasting effect.



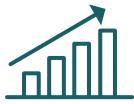
Economic sustainability



65,000 satisfied companies, 1,200 specialists in the partner network



Swiss-made software since 1985



Double-digit sales growth recorded 8 times in a row

Innovation meets relevance

At Abacus, we pursue the goal of developing not only innovative, but also relevant products. Ultimately, we want our business software to support companies in their own digital transformation. These technical solutions are intended to create freedom - freedom that our customers can use for human interaction with their customers.

Six locations, three language regions

"Swiss made software" is not just a slogan. There really is a lot of Switzerland in our products. At six locations, spread over three language regions of Switzerland, our employees contribute daily their individual know-how to ensure that the Abacus software is constantly optimized and remains relevant.

Lean processes

Our own processes are also characterised by long-term thinking. We are constantly endeavouring to combine the best of yesterday with the opportunities of tomorrow and to keep internal processes as lean as possible. The fact that this orientation also pays off financially is evident not least from an economic perspective. Abacus has recorded double-digit growth several times in recent years.



Ecological sustainability



40,000 kWh of electricity is produced via photovoltaic systems



20 charging stations for electric cars installed



Employees sign up digitally for lunch every day and thus help to avoid food waste

Electricity from the roof

For ecological reasons, a heat pump and a geothermal probe were installed at the new building in Wittenbach. A large-scale photovoltaic system was also put into operation.

Reduction of energy consumption

Various measures are being taken on an ongoing basis to reduce electricity consumption: This includes lowering the heating temperature, reducing outdoor lighting and implementing energy-efficient appliances and lighting. To promote electromobility at the headquarters in Wittenbach, a total of 20 e-charging stations have also been installed and numerous energy-efficient cars are already in use as company cars. And thanks to a partial subsidisation of public transport, employees are encouraged to use public transport to get to work - not least because Abacus Wittenbach has its own bus stop right outside the building and Abacus Biel is located right next to the main railway station.

Avoidance of food waste

Healthy and freshly prepared meals have always been important to Abacus. This is why the in-house restaurants Al Covo and Segreto focus on regional products, seasonal menus and careful use of food when catering for employees. Local farmers from the surrounding area are taken into account when purchasing vegetables, fruit and eggs. Herbs and berries are even harvested from our own garden. To minimise food waste, employees register for lunch in advance via a digital process.



Transparency and comparability

Comparability requires standardised values. Standardised values, on the other hand, are based on reliable figures and data. To ensure transparency and comparability, we use the esg2go benchmarking tool.

esg2go was developed by the University of Zurich. The standardised entries are converted into scores using the calculation method developed by the CCRS (Centre for Corporate Responsibility and Sustainability). The calculation method takes into account the company's industry, which is defined by the NOGA code (Nomenclature Générale des Activités économiques). Abacus Research AG is allocated to NOGA code 62 "Provision of information technology services".

KPIs (key performance indicators) are calculated from the individual input values, two for the environment (E), five for society (S) and three for governance (G).

These KPIs represent the "footprint" of a company. These form the basis for the "Handprint" KPIs, taking into account the active contribution (where and why does the core business have a

positive impact on the environment and society). The KPIs of the individual ESG areas are converted into area scores and these in turn are mapped in an overall score. When calculating the scores, other empirical values are included in addition to the input from esg2go participants. For benchmarking purposes, the scores are calibrated on a sector and size-specific basis.

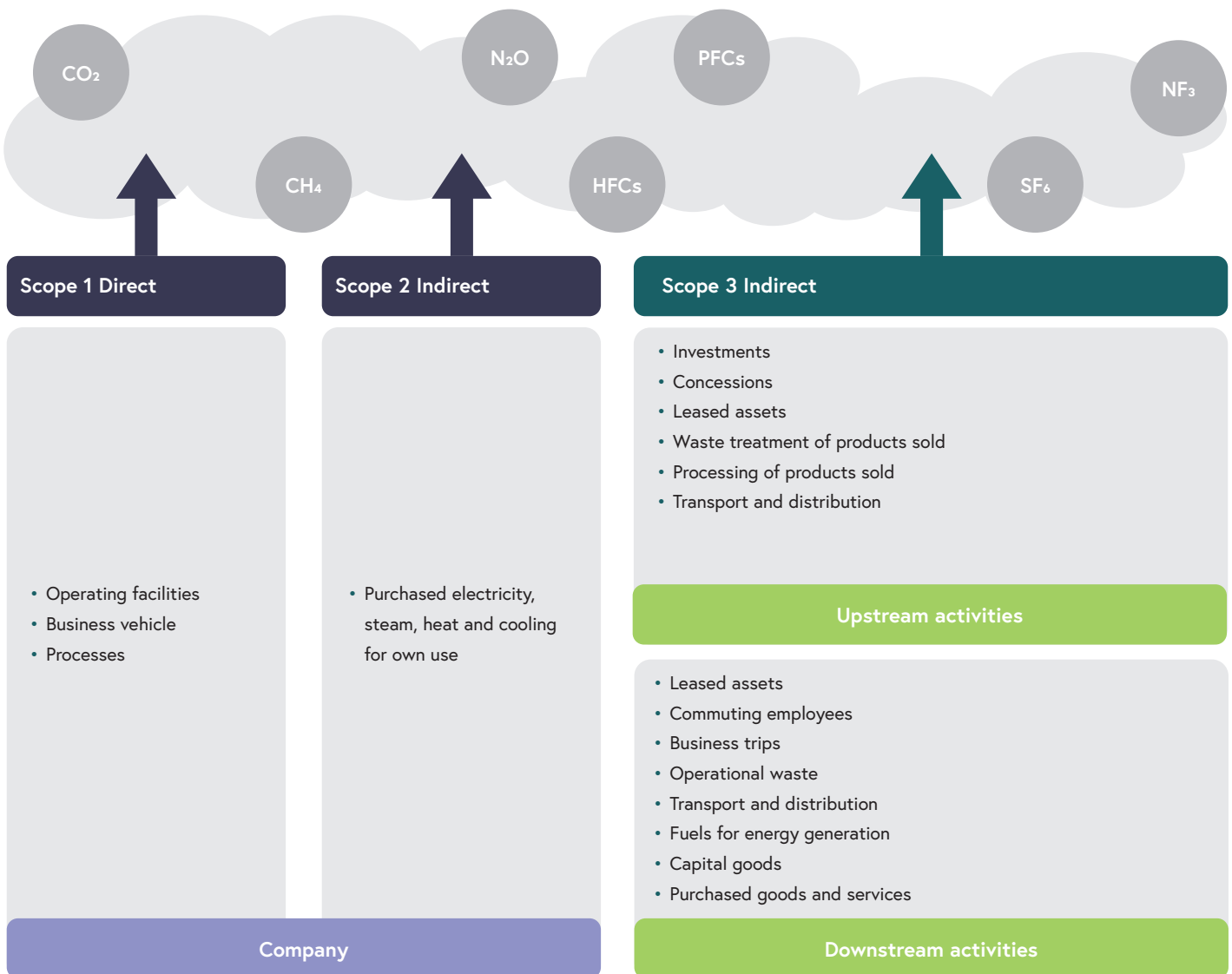
The benchmark is calibrated to 60 points for specific industries and sizes. The target is calibrated to 100 points for specific industries and sizes.



Corporate Carbon Footprint

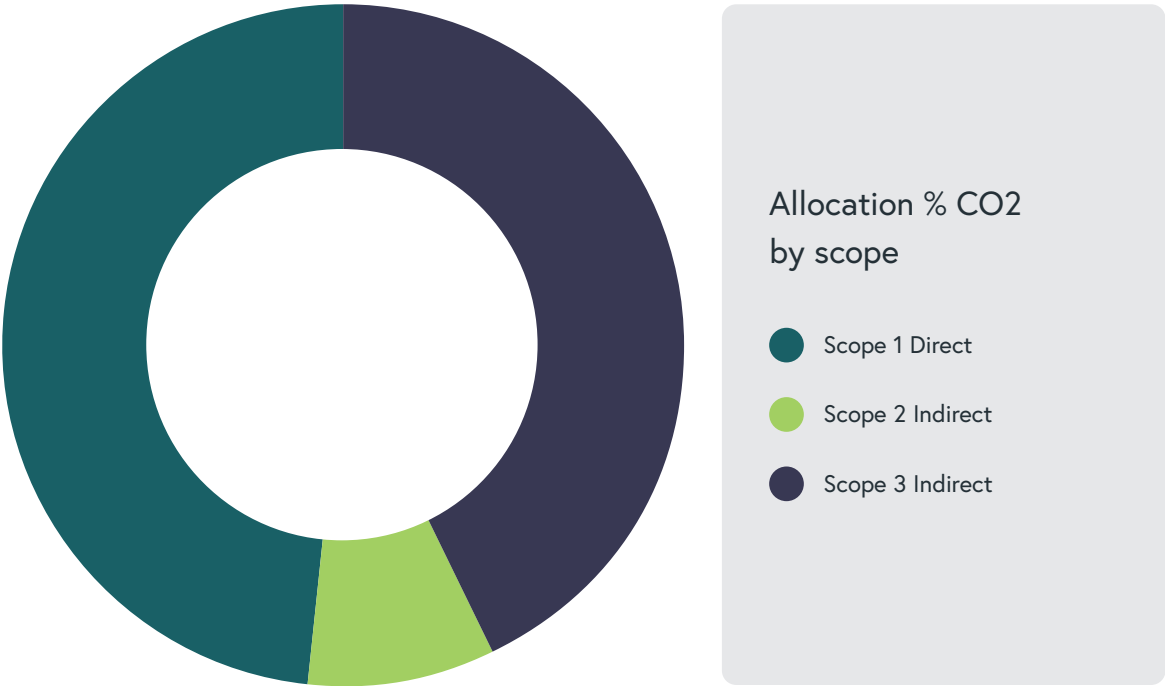
The CO₂ balance provides information about the actual state of a system. This forms the basis for further steps in effective climate protection, such as the development, implementation and continuous review of efficiency and reduction measures. The corporate carbon footprint (CCF) of companies and organisations includes all relevant greenhouse gas emissions within a reference period.

One method of categorising greenhouse gas emissions is the Greenhouse Gas Protocol (GHG Protocol). It divides emissions into three areas (scopes).



CO2 report

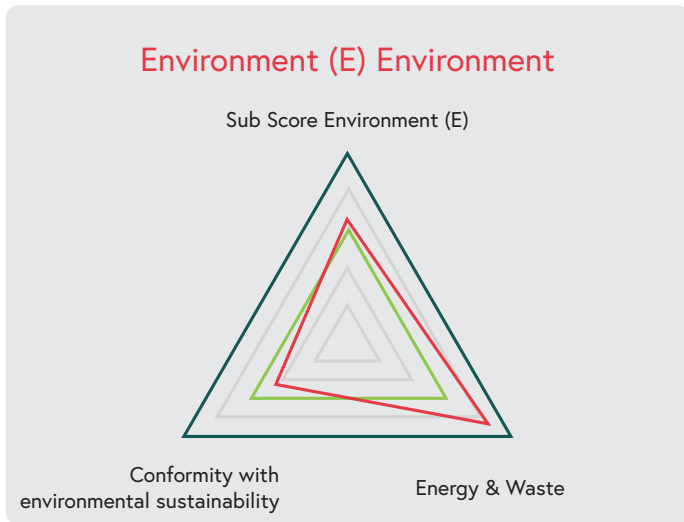
According to the esg2go CO2 report, Abacus Research AG emitted a total of 522.89 tCO2 in 2024.



esg2go rating 2024

Key figures Abacus Research AG

The good result achieved by Abacus Research AG at all levels of sustainability confirms that we are on the right track. It uses this to define conscious improvement measures.



72.14 Points incl. Handprint
71.66 Points Footprint only
Enter date: 31 December 2024

Scored
Abacus Research AG
saved

Benchmarking

With the benchmark, Abacus Research AG compares itself with companies from the "provision of information technology services" sector on the sub-scores environment, social affairs and corporate governance. The benchmark value is set at 60 out of 100 points and is recalculated annually.

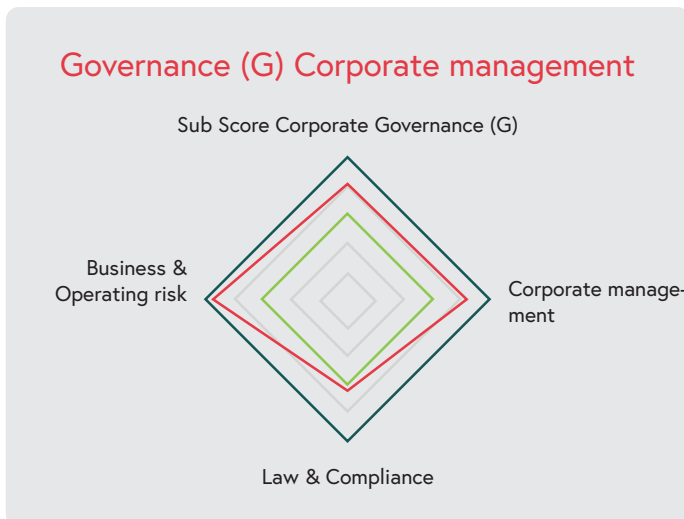


Footprint Abacus Research AG

The footprint shows the current status of the Abacus Research AG of the individual sub-scores per 31 December 2024

Target

The target determines the maximum achievable value of 100 points.



Development esg2go Scores 2023 - 2024

The table shows how Abacus Research AG has positioned itself in comparison with similarly positioned companies over the past two years. Abacus performs above average in all areas in which our score exceeds the benchmark value of 60. At the same time, the development of the scores also illustrates the sometimes high volatility of individual stocks.

	2024	2023	Deviation
Total score	73.36	72.14	1.22
Subscore environment	64.49	67.54	-3.05
Energy & Waste	85.57	91.67	-6.10
Conformity with environmental sustainability	43.40	43.40	0.00
Subscore Company	78.40	75.26	3.14
Diversity & Workforce Dynamics	75.74	78.59	-2.84
Place of work	81.94	81.94	0.00
Education	92.24	88.16	4.07
Safety & Health	76.99	62.75	14.24
Social contributions	65.12	64.87	0.25
Subscore Corporate Governance	81.02	75.09	5.93
Corporate management	83.87	67.74	16.13
Law & Compliance	63.94	62.12	1.83
Business & Operational risk	95.24	95.40	-0.16



Measures catalogue

A catalogue of measures was drawn up on the basis of the values collected as at 31 December 2024. This includes short, medium and long-term initiatives for the targeted improvement of score values.

Objective	Measures
Mobility plan for employees	<ul style="list-style-type: none">• Promotion of public transport• Promotion of car pools• Provide secure bicycle parking spaces• Provide eCompany car for commuting Wittenbach / St. Fiden
Internally measurable targets	<ul style="list-style-type: none">• Switch off devices / not standby when going home• Hardware procurement if possible, only devices with "TCO" seal• Competition for employees with their suggestions for internally measurable goals• Expansion of e-vehicle fleet• Replace Abacus Bus with eBus
Measures for improvement of the esg2go rating	<ul style="list-style-type: none">• Reduce days of absence (illness, accident)• Reduce fuel costs (crude oil) -> Use existing geothermal probes for main building• Change electricity source for St. Fiden from grey electricity to hydropower• Cover the car park with photovoltaics

Roadmap

2024

Strategy formulation

Target formulation

esg2go key figures and reporting 2023

Definition of measures

2025

Implementation of concrete measures

Key figures and reporting

esg2go key figures and reporting 2024

myClimate CO2 footprint

Definition of measures

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