2025 Environmental, Social & Governance Report

Creating Long-Term Value through Responsible Business

GOVERNANCE

SUSTAINABLE SUPPLY CHAIN & PRODUCT IMPACT

APPENDIX & ESG DISCLOSURES

1. Introduction

1.1 – Letter from Our CEO

Andrew Roszko
Chief Executive Officer
JAGGAER

Dear Stakeholders,

When I joined JAGGAER, one of the first things that struck me was how long people stay here. Average tenure of eight years — double the industry average. In a world of constant change, that kind of commitment tells you something important: this is a company built on genuine trust, expertise, and purpose.

It is with that same spirit of purpose that I am proud to introduce JAGGAER's 2025 ESG Report.

This is not simply a record of what we have measured or disclosed. It is a reflection of who we are — and a commitment to who we are becoming.

2025 marked a significant year in our sustainability journey. We completed a Double Materiality Assessment, a milestone accomplishment that deepened how we understand and manage our impact on the world — and how sustainability-related risks and opportunities shape our long-term value. We also made measurable progress on climate commitments under our Plan Zero, refined our GHG emissions methodology during our fifth consecutive year, and earned recognition from EcoVadis as a top 8% sustainability performer globally — an 83% improvement in our overall score since we began this journey in 2021.

But what I find most meaningful is not any single metric. It is the consistency of effort behind each one.

In 2025, we also made history as the first company in the Source-to-Pay industry to obtain ISO certification for AI — a milestone that reflects both our technical ambition and our commitment to responsible innovation. At JAGGAER, we believe that AI should not simply automate — it should elevate. It should help our customers make smarter, faster, and more accountable decisions across their supply chains. And it should do so in a way that is transparent, ethical, and trustworthy.

That belief runs through everything we build.

I come from a background of scaling businesses and building high-performance teams. I know that sustainable growth — the kind that lasts — requires more than strong products. It requires a culture of accountability, a genuine customer-first mindset, and the courage to operate with integrity even when no one is watching. I see all of that at JAGGAER, and it is what makes me genuinely excited about what we will build together.

To our employees: thank you for the dedication you bring every day. You are the reason this company has earned the trust of customers across more than 50 countries — and you are our greatest asset as we move forward.

To our customers and partners: we are here to support your success, including your sustainability goals. Our platform exists to give you greater visibility, smarter decisions, and a supply chain you can be proud of.

To all our stakeholders: we take seriously the responsibility that comes with our scale and our influence. This report is our commitment — transparent, evidence-based, and forward-looking.

1.2 – 2025 ESG Highlights & Strategic Milestones

REPORTING

Five Years of ESG Reporting — and Our First Double Materiality

This year marks our fifth consecutive ESG report. For the first time, it is underpinned by a full Double Materiality Assessment conducted with reference to the ESRS — a framework we adopted voluntarily for this purpose, because we believe understanding our true impact requires looking at the full picture

CLIMATE

42% Emissions Reduction Since 2021

We remain on track towards our Science-Based Targets. Fifth consecutive year of GHG measurement, with a refined methodology developed through partnership with Watershed

ECOVADIS

83% Score Improvement since 2021

From a score of 41 in 2021 to 75 in 2025 — top 8% of over 130,000 companies globally, and top 4% of our industry

INDUSTRY FIRST

First in Our Industry to Obtain ISO 42001

In 2025, JAGGAER became the first company in the Source-to-Pay industry to obtain ISO 42001 — an international standard for Responsible AI Management Systems

PEOPLE

A Great Place to Work — Recognized Across Continents

Our India office was recognized as a Best Place to Work for the first time. Our North America team received the Best-in-Class Employer award for the fourth consecutive time

2. About JAGGAER

2.1 – Company Overview

JAGGAER is a provider of AI Source-to-Pay software for complex sourcing, supply, & spend, purpose-built for manufacturing, public sector, higher ed, and 20 other industries. Headquartered in Research Triangle Park, North Carolina, JAGGAER operates internationally, with a global workforce supporting customers across multiple regions.

With more than 30 years of experience, JAGGAER develops software solutions designed to help organizations manage complex procurement activities, improve operational efficiency, and strengthen supply chain resilience.

JAGGAER One is a unified AI procurement platform - sourcing, contracts, spend, eProcurement, invoicing, payments, and supplier intelligence, all in one system. Through the use of data, automation, and analytics, the platform supports organizations in making more informed procurement decisions.

As a software company with a global footprint, JAGGAER recognizes its responsibility to operate responsibly and to support customers in incorporating sustainability considerations into procurement processes.

2.2 – Business Model & Value Creation

JAGGAER's business model is based on delivering software solutions that support the digitalization and management of procurement processes. The JAGGAER One platform connects buyers and suppliers across the Source-to-Pay lifecycle, enabling process integration, data visibility, and workflow automation.

JAGGAER creates value for stakeholders in several ways:

- For customers, by supporting process efficiency, improving visibility into procurement activities, and enabling risk-aware decision-making, including the integration of ESG-related data into sourcing and supplier management processes.
- For suppliers, by providing tools that facilitate collaboration, onboarding, and performance tracking within customer procurement ecosystems
- For broader stakeholders, by enabling more transparent and structured procurement practices, including the incorporation of environmental, social, and governance risks and opportunities

The company continues to enhance its platform capabilities to support evolving customer needs and regulatory requirements.

2.3 – Global Presence

JAGGAER operates internationally, with 1200+ employees located across multiple countries and customers using its solutions in more than 50 countries worldwide.

The company's global presence enables it to support customers across different regions and time zones, while maintaining local expertise and understanding of regional requirements.

JAGGAER's workforce is distributed across office locations and remote working environments, reflecting a flexible operating model. This structure supports collaboration across regions and contributes to efficient service delivery for a global customer base.

Through this international footprint, JAGGAER supports organizations in managing procurement activities across diverse regulatory and operational environments.

JAGGAER Facts and Figures

1,200+
Global Employees

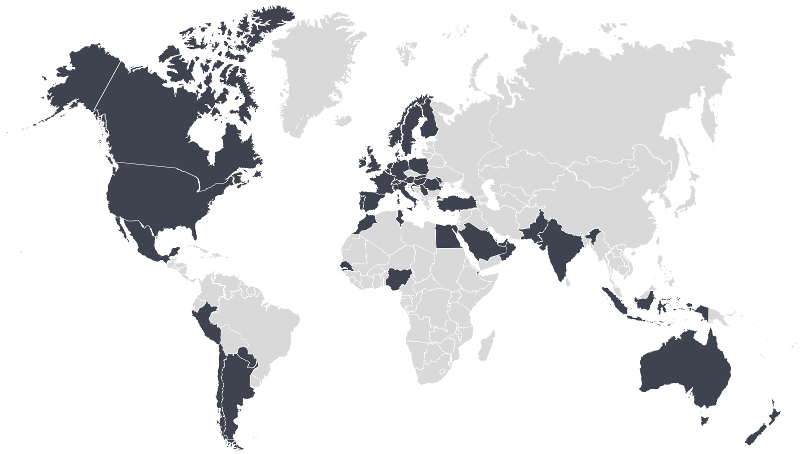
+1,400
Customers

13M+
Suppliers on Platform

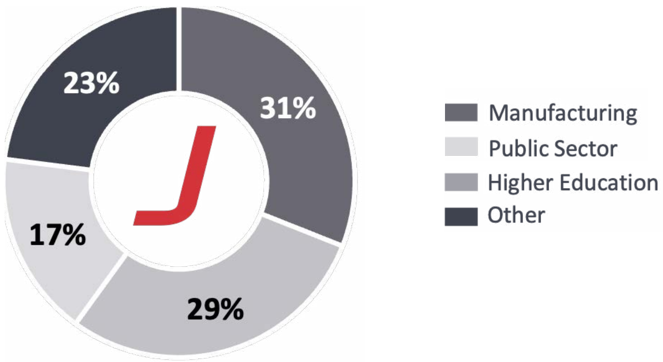
$2.8T
Annual Spend Management

Global Operations

Countries Worldwide: **50+**



Industry Strengths



2.4 – Mission, Vision & Values

JAGGAER's Mission, Vision, and Values provide the foundation for how the company operates, makes decisions, and engages with its employees, customers, partners, and suppliers across its global value chain.

Mission – What We Do

Deliver a vertical-specific procurement platform built on deep industry expertise and customer insights to accelerate the innovation that enables organizations to buy smarter, manage suppliers with confidence, and achieve measurable results.

Vision – Where We Are Going

Redefine enterprise commerce by going deeper and broader with customers and powering the supply ecosystems that move the world.

Values – T.E.A.M

T	Transparency
E	Entrepreneurial Spirit
A	Accountability
M	Metrics-Driven Results

JAGGAER Values – T.E.A.M

At JAGGAER, our business is about people. Our products are built on intellectual property, but the real differentiator is the teams behind them — the way we collaborate, innovate, solve problems, and deliver for customers. T.E.A.M. gives us a common set of expectations for how we work together across products, cultures, and geographies.

Transparency – Openness Builds Trust

Candor strengthens relationships, speeds decision-making, and ensures problems are solved together—with customers, teammates, and partners.

Entrepreneurial Spirit – Own It, Drive It, Make It

A scrappy, customer-obsessed, problem-solving mindset is at the cornerstone of both organizational and personal growth. When a customer need arises that we don't yet solve for, we explore creative ways to address it — through configuration, partnerships, or innovation. We move forward and find a way.

Accountability — Thumbs In, Not Fingers Out

We do what we say we will do — individually and collectively. Accountability creates clarity, builds trust, and ensures commitments turn into results. When something goes wrong, we take ownership, communicate openly, and focus on solutions.

Metrics-Driven Results – Outcomes Over Activities

Data and evidence guide our decisions, help us course-correct quickly, and ensure we are delivering real impact. We define success clearly with our customers, track progress visibly, and measure results — not just effort.

2.5 – About Vista Equity Partners

Vista Equity Partners ("Vista") is a global investment firm focused exclusively on enterprise software, data, and technology-enabled businesses. With significant assets under management and a long-standing focus on the software sector, Vista has developed deep expertise in supporting companies through growth, operational improvement, and long-term value creation.

Vista believes sustainable investment and operating practices contribute to its goal of driving growth and creating long-term value in enterprise software businesses. For this reason, and consistent with fiduciary and legal obligations, Vista maintain programs and policies to address material sustainability risks and opportunities across its operations and investments.

In 2024, JAGGAER became part of Vista's portfolio. This marks an important step in the company's continued development, supported by Vista's structured approach to scaling software businesses and enhancing operational performance.

2.6 – ESG in Our Corporate Strategy

JAGGAER exists to help organizations make smarter, more accountable decisions across their supply chains. That mission — built on expertise, reliability, and trust — naturally extends to how we run our own business.

Our ESG program did not begin with a mandate. It began with a genuine desire to be a better company: better for our people, better for our customers, and better for the communities and environment we are part of. That intent has grown into a structured, evidence-based program that we are proud to stand behind.

At its foundation is a clear governance framework. Our Senior Global ESG Manager leads the program day-to-day, supported by an ESG Steering Committee that meets quarterly. The CFO serves as Executive ESG Sponsor, with regular reporting to the CEO and Board of Directors. This structure ensures our ESG commitments remain connected to how we make decisions — not separate from them.

Our program spans three interconnected areas. On the environmental side, we measure and report Scope 1, 2 and 3 emissions annually, with reduction targets verified by the Science-Based Targets Initiative and a practical roadmap — Plan Zero — guiding how we get there. On the social side, we invest in our people, our communities, and the ethical standards that govern how we work and who we work with. On the governance side, we maintain robust policies, independent assessments, and the certifications that give our stakeholders confidence in what we say.

We hold ourselves to external standards that go beyond what is required of a software company of our size. We are signatories of the UN Global Compact and report annually on our progress against its ten principles covering human rights, labor, environment, and anti-corruption. We align our material topics with relevant UN Sustainable Development Goals, and we are independently assessed each year by EcoVadis.

In 2025, we took a further step by completing our first Double Materiality Assessment — giving us a more rigorous, structured understanding of where our business has impact and where sustainability trends affect our own resilience. The findings from that Assessment inform the scope and priorities of this report, and will continue to shape our planning in the years ahead.

Each of these choices reflects the same belief: that doing things properly, measuring them honestly, and improving consistently is simply how a good company operates.

The sections that follow provide a detailed account of our progress across every dimension of this program.

3. Double Materiality & ESG Priorities

3.1 – Transition to Double Materiality

In 2025, we completed a Double Materiality Assessment (DMA) with reference to the European Sustainability Reporting Standards (ESRS), marking an important step in the evolution of our ESG governance approach. This represents our first Double Materiality Assessment and establishes a foundation for future ESRS-aligned reporting.

While previous reports identified material topics based on impact materiality in accordance with GRI Standards, the 2025 DMA expands this lens to assess:

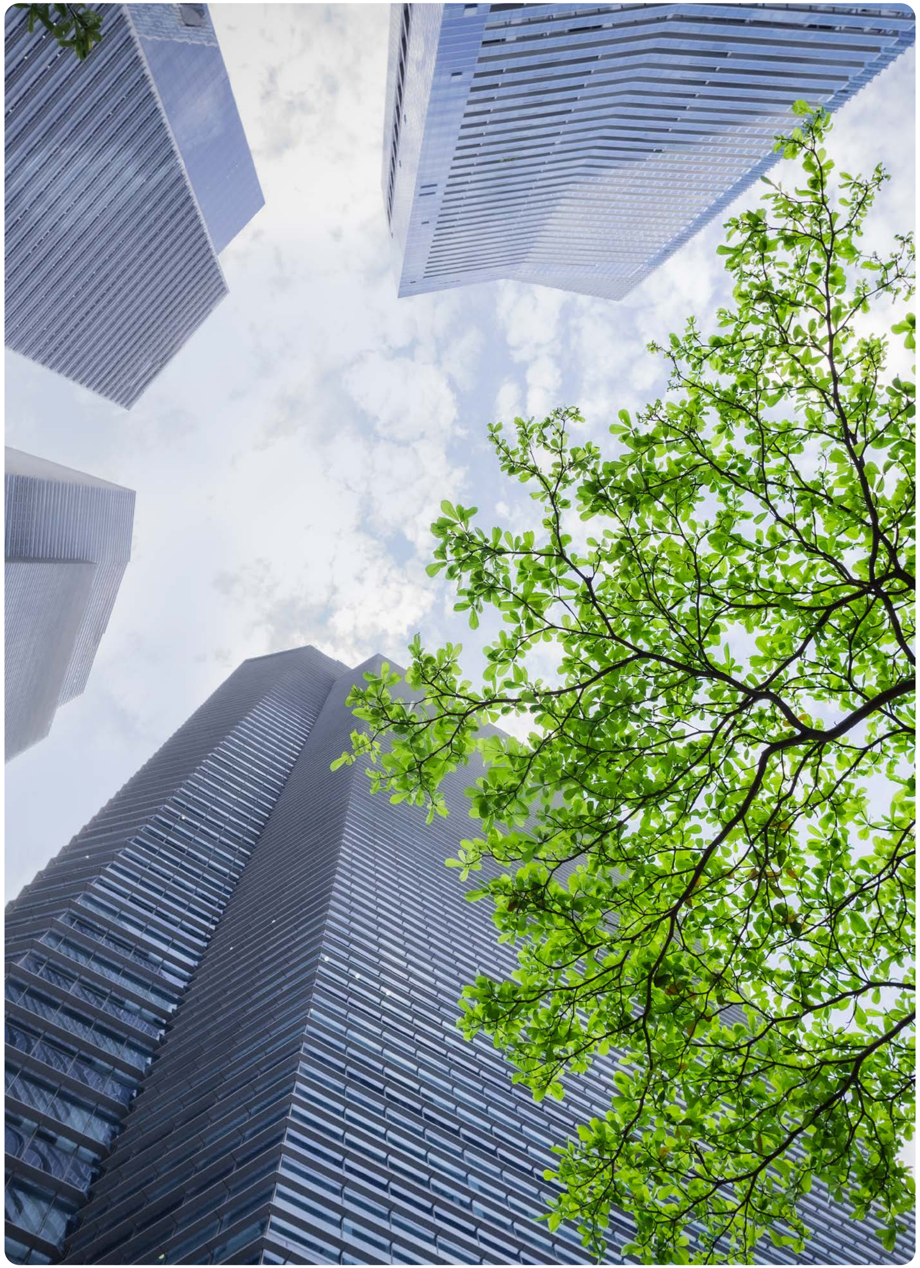
Impact Materiality:
Assessing how JAGGAER's activities affect the environment and society

Financial Materiality:
Assessing how sustainability-related risks and opportunities may affect financial performance and long-term value creation

The Assessment covered the full value chain, including upstream (vendors, partners, cloud providers), own operations (employees), and downstream (customers and end-users). This reflects our business model as a cloud-based software provider operating across a global ecosystem of technology partners, suppliers, and customers.

This enhanced methodology strengthens the integration of ESG considerations into enterprise risk management, strategic planning, and governance.

These material topics shape our ESG strategy and business model, define the scope of our sustainability reporting, and guide the implementation of policies, actions, and resource allocation across the organization.



3.2 – Reporting Framework & Disclosure Approach

This report continues to be prepared with reference to the GRI Standards, ensuring comparability and continuity with prior years. The material topics it discloses were selected and prioritized through DMA that draws on the ESRS. While this report is not intended to represent full ESRS compliance, this approach supports our readiness for future regulatory requirements.

3.3 – Methodology Overview

Conducting a rigorous and credible DMA requires a structured methodology that we designed to be both proportionate to our size and consistent with ESRS guidance. The process covered our value chain and incorporated input from internal and external stakeholders, ensuring that the outcomes reflect the perspectives of those most relevant to our business.

The outcomes of this Assessment are not a one-time exercise — we review and refine the methodology periodically to reflect evolving regulatory requirements, stakeholder expectations, and changes in our business. The material topics identified through this process form the foundation of everything disclosed in this report.

5-Step Methodology Process

1 ***Value Chain Mapping***

JAGGAER's value chain spans suppliers, technology partners, customers, and end-users across global markets. Upstream activities include suppliers of services, technology, and infrastructure. Own operations include employees, product development, data management, and corporate functions. Downstream activities include customers using JAGGAER's solutions and their supplier ecosystems. The materiality assessment incorporates all key value-chain industry sectors, ensuring that relevant sustainability priorities across key stakeholder groups are considered.

2 ***Universe of Matters***

Sustainability matters were identified based on ESRS topical standards (environment, social, governance), regulatory developments, industry benchmarking, internal risk registers, and previously disclosed GRI material topics. These were translated into specific Impacts, Risks and Opportunities (IROs).

3 ***Stakeholder Input***

Structured input was collected from internal stakeholders, including executive and functional leadership, as well as selected external stakeholders such as partners and suppliers.

4 ***Scoring & Weighting***

Each IRO was assessed across two dimensions:

- Impact materiality, based on severity (scale, scope, irremediability) and likelihood
- Financial materiality, based on magnitude of financial effect, probability of occurrence, and time horizon

Internal and external stakeholder inputs were aggregated and analyzed to determine overall materiality results.

5 ***Threshold & Validation***

Predefined quantitative thresholds were applied to identify material sustainability matters across both impact and financial dimensions. Results were validated through management review and approved by the ESG Steering Committee for integration into strategy and risk processes.

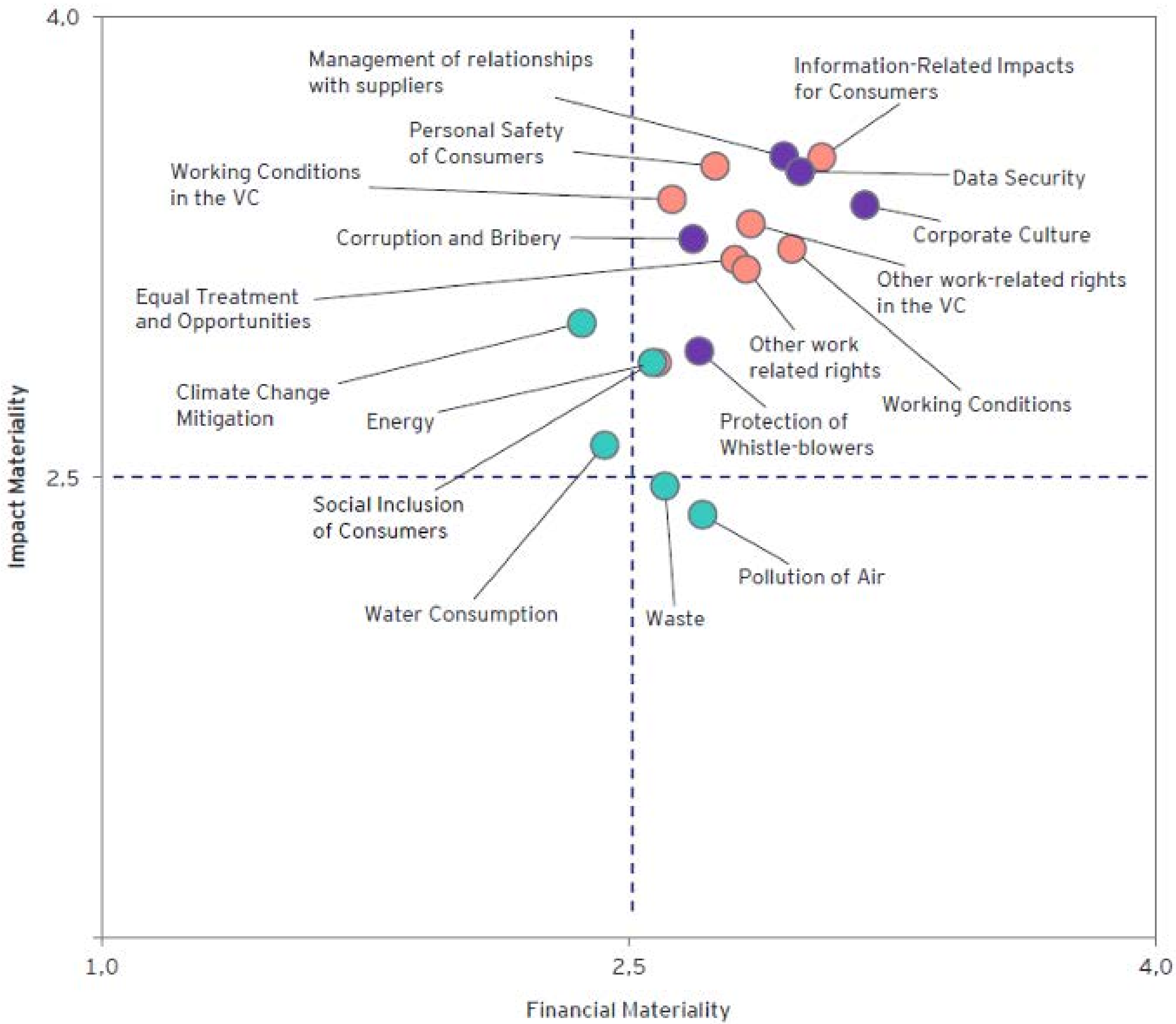
3.4 – Key Material Topics

Based on the results of the Double Materiality Assessment, we have identified a set of material sustainability topics that reflect both significant environmental and social impacts and potential financial risks and opportunities.

These topics are grouped across environmental, social, and governance dimensions and form the basis for disclosures throughout this report.

Please find on the right our **DMA Matrix**, it represents each assessed sustainability topic positioned according to its financial materiality and its impact materiality, with topics colour-coded by environmental, social, and governance dimension.[1]

Detailed descriptions of our material topics are provided in Section 15.1.



Environment

Social

Governance

1. The matrix includes a subset of assessed topics. Topics not presented were evaluated but determined to be non-material based on the applied methodology

4. Alignment with Global Frameworks & Ratings

4.1 – UNGC & UN SDGs

At JAGGAER, sustainability is an integral part of how we operate and create long-term value. We are committed to continuously improving our ESG performance and aligning our business practices with internationally recognized frameworks.

Since becoming a signatory of the United Nations Global Compact (UNGC) in 2021, we have aligned our approach with its Ten Principles[2] in the areas of human rights, labor, environment, and anti-corruption. As an active participant, we publish an annual Communication on Progress (CoP) documenting the concrete steps taken to implement these principles.[3] Together with the United Nations Sustainable Development Goals (SDGs), the Ten Principles provide a consistent framework that guides our strategy, operations, and decision-making.

Our ESG principles reflect this commitment and define how we engage with our employees, customers, partners, and suppliers across our global value chain:

- **Respect for Human Rights**
  We are committed to respecting and supporting internationally recognized human rights. This includes the rights of our employees as well as those working within our partner and supplier networks. We promote fair treatment, dignity, and respect in all interactions and aim to prevent adverse human rights impacts across our operations and value chain.
- **Environmental Responsibility**
  We recognize our responsibility to manage our environmental impact and contribute to the global response to climate change. We focus on responsible resource use, reducing emissions, and supporting our customers in incorporating environmental considerations into their procurement activities.
- **Ethical Business Conduct**
  Integrity is fundamental to how we operate. We comply with applicable laws and regulations in all jurisdictions in which we operate and are committed to conducting business in an ethical and transparent manner. This includes maintaining high standards in areas such as anti-corruption, fair competition, and responsible business practices.
- **Strong Governance and Accountability**
  We promote a culture of accountability and responsible decision-making across the organization. Through policies, training, and internal controls, we support awareness of governance topics such as bribery prevention and ethical conduct, ensuring that our employees are equipped to act in line with our values.
- **Continuous Improvement**
  We view sustainability as an ongoing journey. We actively monitor evolving regulations, industry standards, and stakeholder expectations, and we continuously refine our approach to improve our ESG performance and risk management practices over time.
- **Inclusion and Equal Opportunity**
  We are committed to fostering an inclusive and diverse workplace where all individuals are treated fairly and have equal opportunities for employment, development, and advancement. We do not tolerate discrimination in any form and aim to create an environment where employees feel respected and supported.

Through these principles, we contribute to several of the United Nations Sustainable Development Goals, including those related to health and well-being, gender equality, decent work and economic growth, reduced inequalities, responsible consumption and production, and climate action.

By aligning our ESG strategy with the UNGC and SDGs, we aim to support sustainable business practices within our own operations and enable our customers and partners to advance their sustainability goals as well.

2. The Ten Principles | UN Global Compact
3. JAGGAER | UN Global Compact

4.2 – EcoVadis – 5-Year Performance Overview

EcoVadis is one of the world's leading providers of business sustainability ratings, assessing companies across industries on their environmental, social, ethical, and sustainable procurement policies and practices. Ratings are grounded in internationally recognized standards including the UN Global Compact, ILO conventions, the Global Reporting Initiative (GRI), and ISO 26000 — covering a universe of more than 130,000 rated companies globally. The ratings provide an evidenced-based analysis on performance and an actionable roadmap for continuous improvement.[4]

Over five years of consecutive EcoVadis assessments, JAGGAER has achieved an 83% improvement in its overall score — growing from 41 in 2021 to 75 in 2025 — placing us in the 92nd percentile globally and within the top 8% of all rated companies across EcoVadis' universe and top 4% in our industry.[5] Progress has been consistent and broad-based across all four assessed themes.

Our strongest result is in Ethics, where a score of 83 — the highest across all our categories — places JAGGAER in the top 4% of companies in our industry. This reflects our long-standing commitment to integrity, transparency, and responsible business conduct as foundational principles.

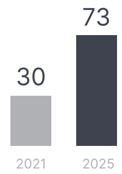
Environmental performance has also seen a material improvement with our score rising 143% from 30 to 73, placing us in the top 7% of our industry peer group. Sustainable procurement — a theme particularly close to JAGGAER's core business as a procurement technology provider — grew by 260%, from 20 to 72, placing us in the top 2% in our industry. Finally, our Labor & Human Rights score improved by 83%, from 40 to 73, placing us in the top 6% in our industry.

Taken together, these results reflect not just incremental progress, but a fundamental strengthening of our sustainability program across every dimension that EcoVadis measures.

TOP 8%	Globally —92nd percentile *of 130,000+ rated companies*
TOP 4%	In our Industry *data processing & hosting*
+83%	Overall score improvement *since 2021*
5th	Consecutive Year *assessed since 2021*

Overall Score Improvement Since 2021

ENVIRONMENT

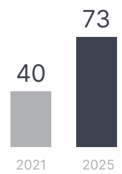


30 → 73

+143%

Top 7% in industry

LABOR & HUMAN RIGHTS

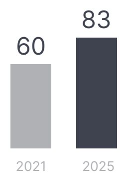


40 → 73

+83%

Top 6% in industry

ETHICS

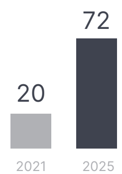


60 → 83

+38%

Top 4% in industry

SUSTAINABLE PROCUREMENT



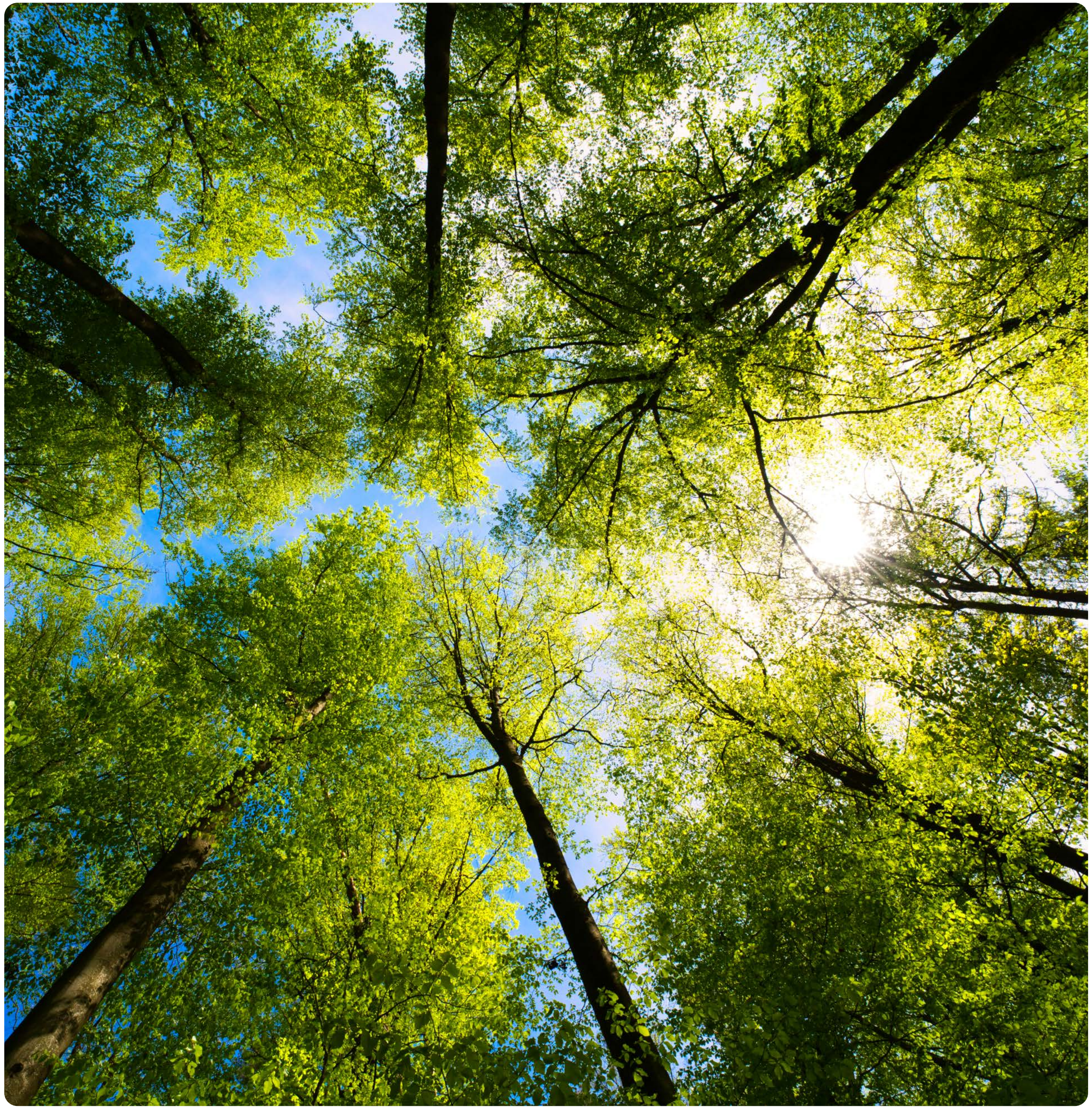
20 → 72

+260%

Top 2% in industry

4. https://ecovadis.com/
5. Data processing, hosting and related activities; web portals industry
5. EcoVadis benchmark scores are calculated against all companies assessed in the 12 months prior to our own assessment date (August 2025).

ENVIRONMENT



5. Climate Strategy & Plan Zero

5.1 – Climate Transition Plan - Net Zero

JAGGAER is committed to reducing its greenhouse gas (GHG) emissions and playing an active role in the transition to a low-carbon economy. Our climate strategy is grounded in science-based targets, aligned with the Paris Agreement, and shaped by recognized frameworks and evolving regulatory expectations.

To translate this commitment into action, we established ***Plan Zero*** — our internal climate initiative designed to achieve our emissions reduction targets through structured actions across our operations and value chain

Plan Zero is organized around four priority areas, each targeting a key source of emissions in our business:

- Procuring renewable electricity for offices
- Transitioning to a lower-emissions company fleet
- Engaging with suppliers and vendors on emissions reduction
- Promoting more sustainable business travel practices

These focus areas are being progressively integrated into our operational processes, taking into account business continuity, resource availability, and organizational priorities. Through Plan Zero, we aim to systematically reduce our greenhouse gas emissions while supporting the achievement of our science-based targets.

Plan Zero Key Focus Areas

Procuring renewable electricity for offices

Lower emissions company fleet

Engaging with suppliers and vendors

Mindful business travel

5.2 – Science-Based Targets (SBTi) Progress

In 2023, JAGGAER's GHG emissions reduction targets were validated by the ***Science Based Targets initiative (SBTi)***. These targets are aligned with climate science and support the goals of the Paris Agreement.

The SBTi provides a globally recognized framework for companies to set emissions reduction targets in line with the level of decarbonization required to limit global warming to 1.5°C. JAGGAER has set a long-term ambition to achieve ***net zero emissions by 2040***, supported by near-term and long-term targets across Scope 1, Scope 2, and Scope 3 emissions. Achieving a 90% reduction across all scopes by 2040 — ten years ahead of the global net zero benchmark — reflects a level of ambition that goes well beyond industry norms.

2021 Baseline Year

2030 42% reduction in absolute Scope 1 and Scope 2 GHG emissions

42% reduction in absolute Scope 3 emissions

2040 90% reduction in absolute Scope 1 and Scope 2 GHG emissions

90% reduction in absolute Scope 3 emissions

Plan Zero serves as the primary mechanism through which these targets are implemented. By focusing on key emission drivers — such as energy consumption, business travel, and supplier engagement — we are working to translate our ***SBTi-aligned*** commitments into measurable progress. Progress against these targets is presented in full in the next section 5.3.

5.3 – Scope 1, 2 & 3 Emissions Performance

Measuring and managing GHG emissions is central to JAGGAER's climate strategy and our progress under Plan Zero. We report emissions annually across all three scopes, enabling us to track performance against our SBTi-validated targets, prepare for evolving regulatory requirements, and provide the transparency our stakeholders expect. Tracking emissions also allows us to support our customers in managing their own sustainability performance, particularly in relation to Scope 3 emissions within their supply chains.

JAGGAER began measuring and publishing GHG emissions in 2021. In 2025, we completed our first full year of collaboration with Watershed — an enterprise sustainability software platform — marking a significant step forward in the quality and reliability of our emissions data. Watershed enabled greater granularity in Scope 3 emissions measurement categorization, increased automation of data collection, and enhanced audit readiness across all emissions categories.

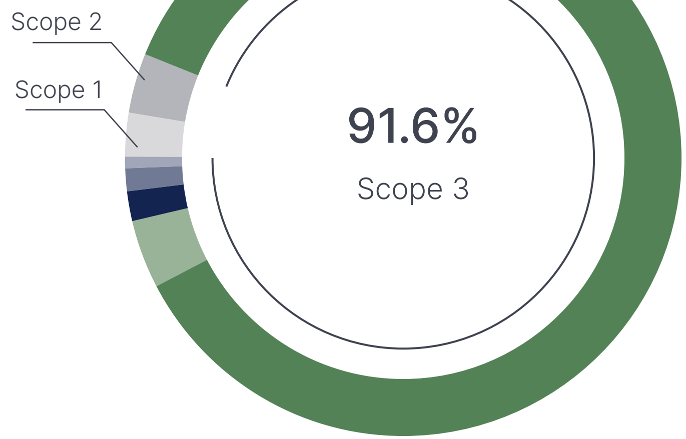
Our Emissions Profile

As a SaaS company, JAGGAER's direct emissions footprint is relatively modest. Scope 1 emissions arise primarily from fuel consumption in company vehicles; Scope 2 reflects electricity use across our office locations. The majority of our impact lies within our value chain — as is typical for software and technology businesses — with purchased goods and services and capital goods representing the most significant Scope 3 drivers.[6]

In 2025, JAGGAER's total GHG emissions amounted to 8,298 tCO_2e. Scope 3 accounted for 91.6% of the total, with Scope 1 and Scope 2 representing 3.2% and 5.2% respectively — roughly consistent with prior years and reflective of the nature of our operations.

JAGGAER 2025 GHG Emissions by Scope (%)	% of total
Scope 1	3.2%
Scope 2 (location-based)	5.2%
Scope 3	91.6%
3.1 Purchased goods and services	82.5%
3.2 Capital goods	3.1%
3.3 Fuel- and energy-related activities	2.9%
3.5 Waste Generated	0.6%
3.6 Business travel	10.9%

GHG Emissions Breakdown by Scope and Scope 3 Category (% of total)



6. Category 3.7 Employee Commuting has been calculated but is excluded from reported totals, consistent with the materiality assessment conducted under JAGGAER's SBTi target-setting process in 2021.

GHG Emissions Performance

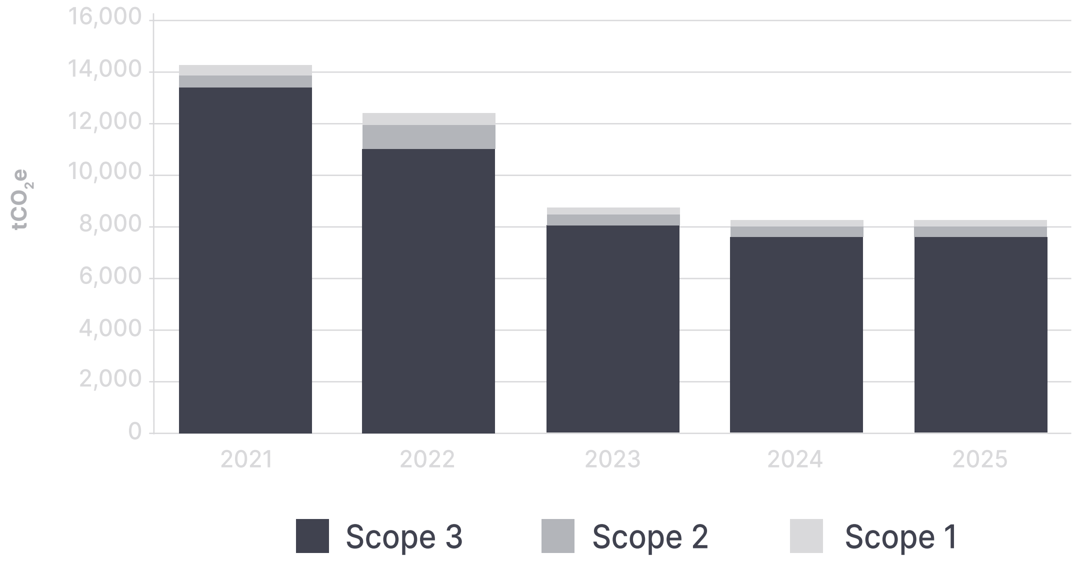
Total GHG emissions have decreased by 42% since 2021, from 14,224 to 8,298 tCO_2e. Emissions have remained broadly flat over the last three years despite continued business growth. Emissions in 2025 increased slightly by 0.2% compared to 2024. Scope 1 and Scope 2 emissions increased by 3.1% and 3.4%, respectively, primarily due to expansion of our operations and opening of a new office with a larger floor area. This increase occurred despite enhanced electricity procurement efforts across other office locations in 2025.

For more on our GHG accounting methodology and a detailed breakdown of emissions metrics, see Chapters 14.3 and 16.1.

Scope 1, 2 & 3 Emissions (tCO_2e)

Year	2021	2022	2023	2024	2025
Scope 1	400	435	256	260	268
Scope 2	503	948	424	417	431
Scope 3	13,322	10,981	8,048	7,600	7,599
Total GHG emissions	14,224	12,363	8,729	8,278	8,298

GHG Emissions by Scope, 2021–2025 (tCO_2e)



Progress Against SBTi-aligned Targets

We remain on track to achieve our SBTi-aligned targets. Measured against our 2021 baseline:

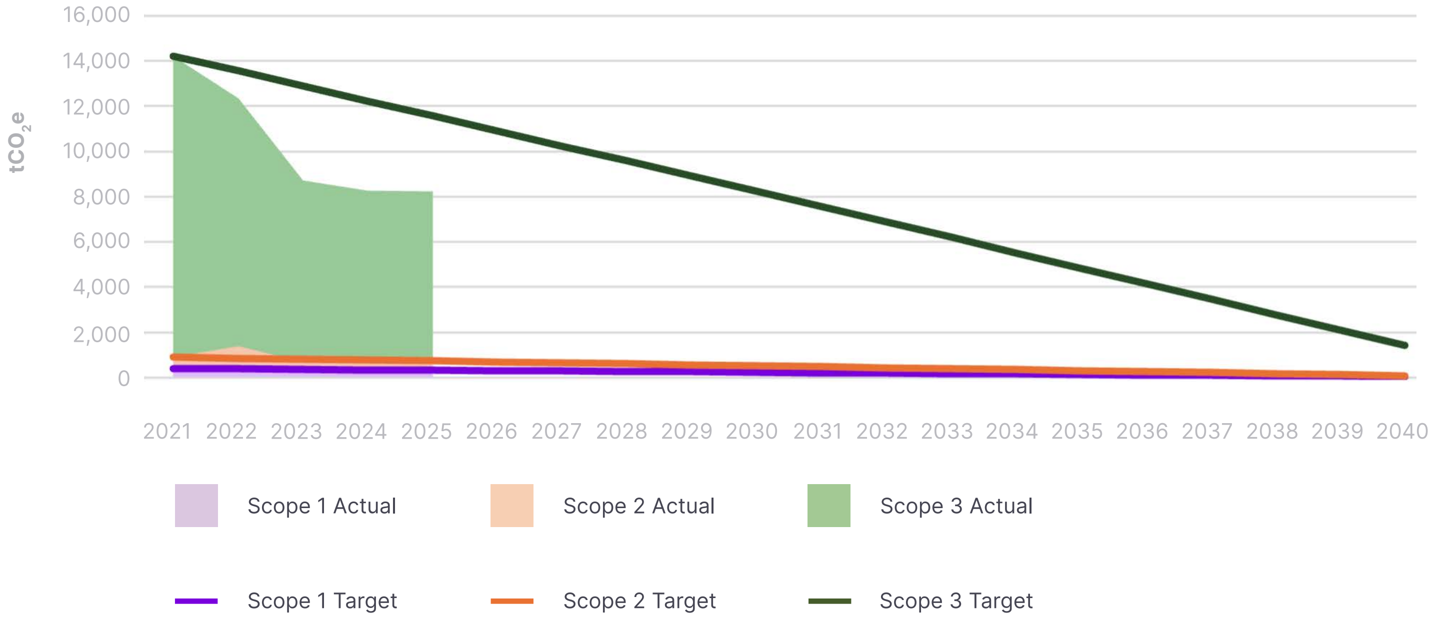
- *Scope 1 and Scope 2 emissions* have been reduced by 23% compared to the 2021 baseline, against a 2030 reduction target of 42%, placing us ahead of the required linear decarbonization pathway.
- *Scope 3 emissions* have been reduced by 43% compared to the 2021 baseline, exceeding our 2030 target of 42%.[7]

We will continue to enhance our emissions management practices by improving data quality, increasing automation, and identifying further opportunities to reduce emissions across our operations and value chain.

For more information on JAGGAER's validated SBTi targets, please visit the **Science Based Targets initiative website**:

SCIENCE BASED TARGETS
DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

JAGGAER's GHG Emissions Performance and Progress Against Its SBTi-aligned Targets (2021-2025)



JAGGAER 2030 SBTi Targets and Progress to 2025

Scope	Base Year 2021	2030 Target	Progress to 2025	Status
Scope 1&2	903 tCO_2e	-42%	-23%	Ahead of pathway
Scope 3	13,322 tCO_2e	-42%	-43%	Target already exceeded

7. Water & waste treatment and Employee Commuting are tracked as part of JAGGAER's broader Scope 3 inventory but were assessed as immaterial during our SBTi target-setting process and therefore fall outside our SBTi target boundary.

5.4 – Energy Consumption & Intensity

JAGGAER's energy consumption is primarily driven by electricity use across its office locations and fuel consumption from company long-leased vehicles. In 2025, total organizational energy consumption reached 2,235 MWh, equivalent to an energy intensity of 1.8 MWh per employee — 16% higher than the prior year, driven primarily by the addition of a new, large-footprint office location and improving methodology of calculating estimates.

JAGGAER is taking steps to increase the share of renewable energy across its facilities. In 2025, this included:

- Access to renewable electricity certificates at the Belgrade office, associated with building-level energy sourcing
- Solar panel installations at the Belgrade office, supporting electric vehicle charging infrastructure within the building
- Solar panel installations at the Hyderabad office, contributing to electricity consumption in common areas

These improvements are driven by building-level sustainability initiatives implemented by landlords, giving JAGGAER greater access to renewable energy and energy-efficient infrastructure across its office locations.

Looking ahead, JAGGAER will continue to enhance energy data accuracy, expand renewable energy initiatives, and identify further opportunities to reduce energy consumption across its operations.

Beyond its direct operations, JAGGAER's most significant source of external energy consumption lies in its digital infrastructure. As a SaaS business, the compute, storage, and networking resources that power our platform represent a material part of our overall energy footprint. These services are hosted on Amazon Web Services (AWS), whose infrastructure is designed for energy efficiency at scale and backed by a long-term commitment to renewable energy procurement.[8] Choosing cloud over on-premise hosting means JAGGAER benefits from efficiency initiatives — avoiding the higher energy and emissions typical of privately operated data centers, while maintaining the performance and resilience our customers rely on.

"At JAGGAER, governance and legal frameworks are not simply about ensuring compliance—they are about building the kind of trust that allows a business to grow with integrity. They are about what we say actually reflecting what we do, and I am proud that our structures have consistently supported, and continue to support, that alignment in concrete ways. Every commitment we make, whether to our customers, our employees, or the planet, needs to be grounded in accountability and transparency. For me, being part of a company that takes this seriously is what makes this work genuinely meaningful."

Alexandra Viatteau
Associate General Counsel
JAGGAER

8. 2024 Amazon Sustainability Report, AWS Summary

6. Sustainable Operations

6.1 – Sustainable Offices & Certifications

JAGGAER is committed to operating out of spaces that reflect our environmental values. Several of our offices hold internationally recognized sustainability and health certifications, demonstrating our commitment to high standards across energy efficiency, building quality, and occupant wellbeing.

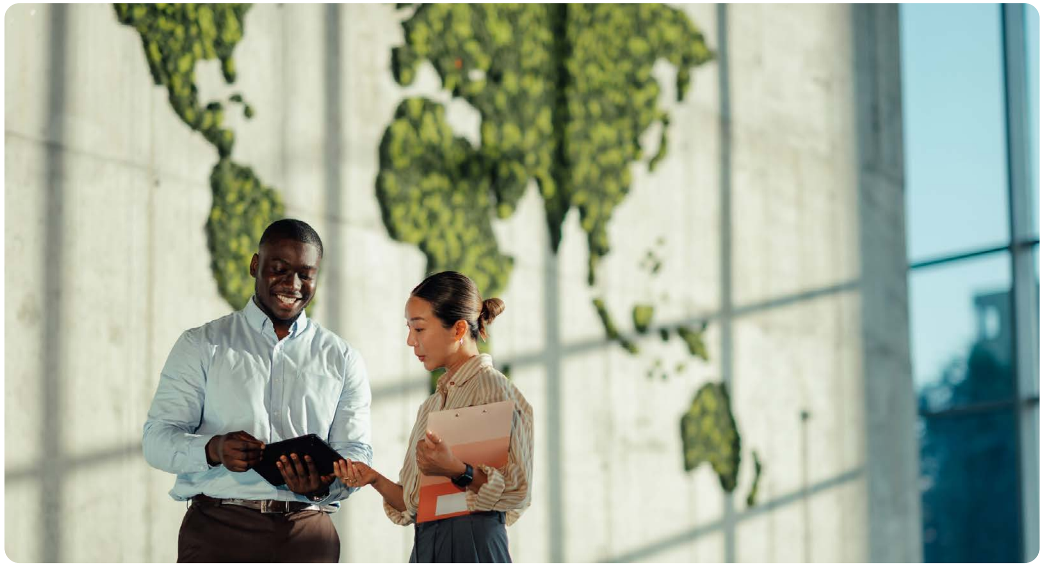
Our Belgrade office holds a LEED Gold certification — LEED (Leadership in Energy and Environmental Design) being one of the world's most widely used green building rating systems, recognizing excellence in energy efficiency, water use, and indoor environment quality, with Gold as its second-highest rating. Our Madrid office achieves BREEAM Outstanding, the highest rating under BREEAM (Building Research Establishment Environmental Assessment Method), the world's longest-established framework for assessing and certifying building sustainability. Both our Belgrade and Madrid offices also carry the WELL Health & Safety certification, which recognizes buildings that meet rigorous standards for the health and wellbeing of their occupants. Our Vienna office holds a BREEAM certification alongside a Class A energy efficiency rating, and further distinguishes itself with green facades and green rental agreements. Finally, our Hyderabad office — opened in 2025 — achieved Platinum status with the Indian Green Building Council (IGBC), the highest rating under India's leading green building framework and equivalent in ambition to LEED and BREEAM in the Indian context.

Office	Certification(s)
Belgrade	LEED Gold; WELL Health & Safety
Madrid	BREEAM Outstanding; WELL Health & Safety
Vienna	BREEAM; Class A Energy Efficiency
Hyderabad	IGBC Platinum

Office-Level Sustainability Initiatives

Beyond certifications, our offices incorporate a range of practical measures — varying by location — that reduce energy consumption, resource use, and unnecessary travel:

- **Hybrid & remote work:** Online collaboration tools and desk-sharing practices reduce travel requirements and the need for additional office space.
- **Smart building systems:** HVAC systems adjust temperatures outside working hours, and motion sensors in conference rooms, offices, floors, and restrooms ensure lights are only on when needed.
- **Electric vehicle charging:** EV charging infrastructure available, powered by on-site solar panels.
- **Water efficiency:** Low-flow fixtures, shut-off sensors, and water fountains that eliminate the need for single-use bottles.
- Consolidated printers with multiple functions that reduce power and paper waste.
- **Waste reduction:** Waste sorting bins, consolidated multifunction printers, and reusable beverage cups reduce paper, energy, and disposable waste.
- **IT hardware lifecycle management:** Devices are repaired, reused, and responsibly recycled or donated at end of life, minimizing electronic waste.
- **Paperless operations:** E-signatures, paperless procurement, payroll, and benefits processes minimize paper consumption across the organization.



Headquarters
Durham, United States

Offices:

- ***Vienna***, Austria
- ***Paris***, France
- ***Milan***, Italy
- ***Rome***, Italy
- ***Belgrade***, Serbia
- ***Madrid***, Spain
- ***Tarragona***, Spain
- ***London***, United Kingdom
- ***Abu Dhabi***, UAE
- ***Dubai***, UAE
- ***Hyderabad***, India

World Map Offices

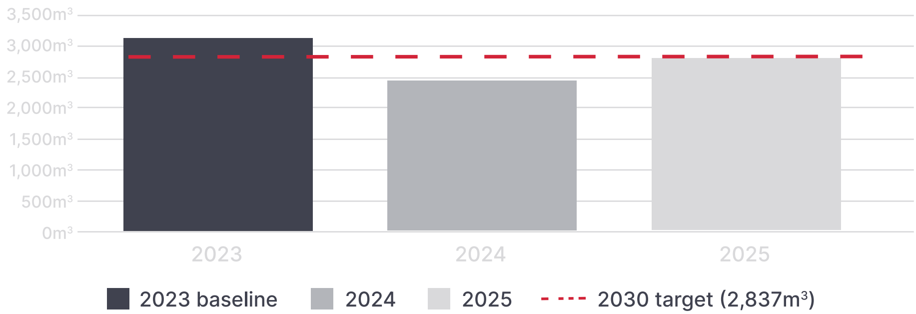
6.2 – Resource Efficiency, Waste Management & Air Pollution

As a SaaS company, JAGGAER's resource consumption and waste generation are inherently limited relative to more asset-intensive industries, arising mainly from the day-to-day operations of our office locations worldwide. Nevertheless, we recognize the importance of responsible environmental stewardship as part of our broader risk management approach, and we are committed to identifying and mitigating potential environmental risks associated with our activities.

Water Consumption

JAGGAER's water consumption is limited exclusively to our office locations, where water is used for standard workplace needs such as sanitation and facilities maintenance. We do not operate any proprietary data centers — infrastructure that is typically one of the most water-intensive aspects of a technology company's operations. Instead, our data infrastructure is hosted by AWS. AWS has committed to advanced water stewardship practices, including investment in the use of sustainable water sources and efficient cooling technologies.

In 2023, we established a goal to reduce total water consumption by 10% by 2030, against a 2023 baseline. In 2025, there was an increase of water consumption by 15%, reflecting the opening of one new office in India.[9] However, we remain slightly below our consumption level.

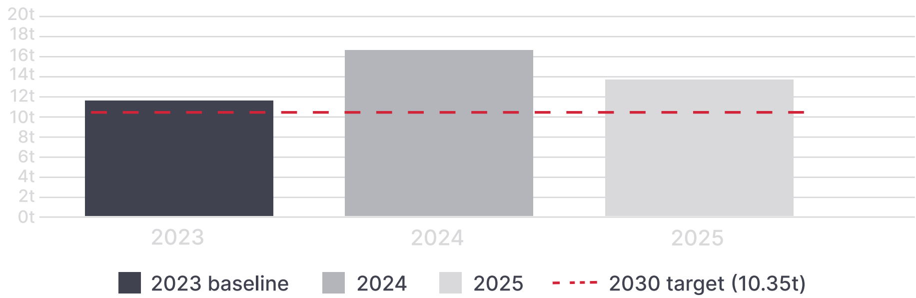


Waste Management

JAGGAER's waste generation is confined to our office operations, reflecting the typical profile of an office-based organization — primarily general office waste, paper, and recyclable materials. We do not generate industrial, chemical, or production waste of any kind.

JAGGAER's approach to IT hardware reflects a clear commitment to extending the useful life of devices and minimizing electronic waste. All laptops and desktops are purchased with a 3- or 4-year warranty and serviced by an authorized refurbishing partner during that period; once warranties expire, Corporate IT handles repairs internally, keeping devices in circulation for as long as they meet performance standards. Devices are only replaced when repair costs exceed replacement value, when hardware can no longer support required applications, or as part of a planned refresh cycle. At end of life, data is securely removed and devices are resold, released to employees, or donated to charity depending on local tax regulations — with parts harvesting by approved third parties as a final option where other routes are not available.

In 2023, we established a goal to reduce total waste generated in our operations by 10% by 2030, from a baseline of 11.5 tonnes. Despite our operations expanding — including the opening of a new office — total waste generated across our offices decreased by 18% compared to 2024, demonstrating meaningful progress.[9] By 2030, we also aim to ensure that 100% of our operational sites are covered by waste sorting measures, reinforcing our commitment to responsible resource management and circular economy principles at office level.



9. We acknowledge that for some office locations, actual consumption data is not yet available, and estimates are applied. We remain committed to improving data accuracy and further reducing our waste footprint over time.

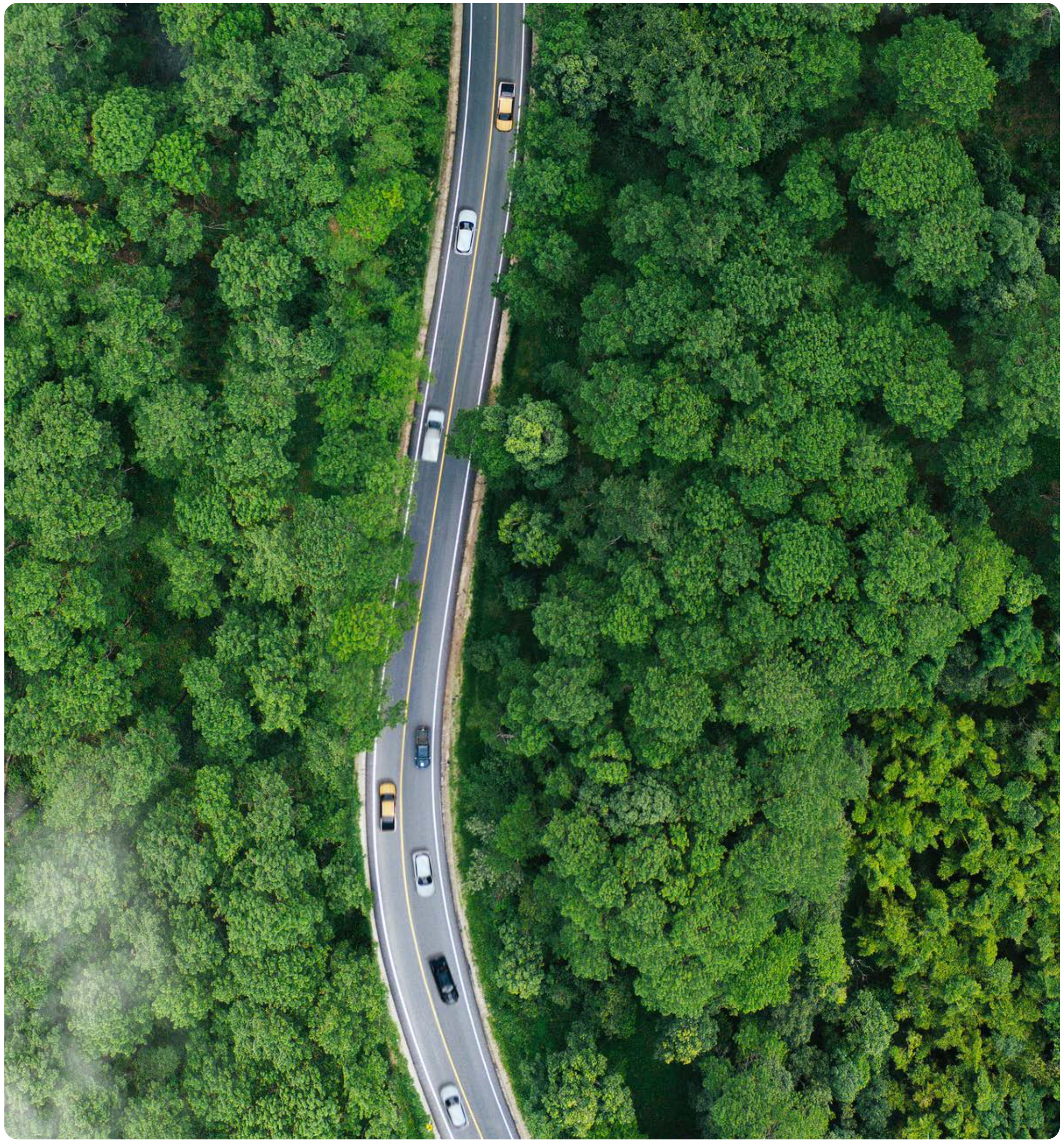
Air Pollution

We are committed to monitoring, managing, and reducing our air emissions in line with global climate frameworks and the Paris Agreement targets. The data covers all significant greenhouse gas (GHG) and other air pollutant categories across our operations.

Emission Type (2025)	Emissions (tCO_2e)
CO_2	695
Biogenic CO_2	38
CH_4	0.8
N_2O	1.9
HFC (refrigerants)	21
NF_3; SF_6; PFC; Non-Kyoto emissions	0.0

In 2025, our total N_2O emissions amounted to 1.9 tCO_2e. As part of our climate commitments, we established a target in 2023 to reduce N_2O emissions from company cars by 15% by 2030, using 2023 emissions of 2.70 tCO_2e as the baseline. By 2025, N_2O emissions from our company car fleet had decreased to 0.54 tCO_2e, surpassing the reduction target well ahead of schedule.

Building on this achievement, we are committed to further reducing emissions from our fleet. By 2026, we will complete a comprehensive assessment of 100% of company vehicles to evaluate opportunities for transitioning to hybrid and electric alternatives. The findings will inform our future fleet strategy and support continued progress toward our Plan Zero objectives.



6.3 – Biodiversity & Reforestation Initiatives

JAGGAER recognizes the importance of protecting biodiversity and supporting ecosystem restoration as part of its broader environmental responsibility. While our direct operational impact on biodiversity is limited, we aim to contribute positively through targeted initiatives and partnerships.

Since 2019, JAGGAER has partnered with ***Reforest'Action***, an organization focused on restoring terrestrial ecosystems through reforestation and agroforestry projects.[10] Reforest'Action develops and manages projects designed to deliver long-term environmental and social benefits, with impacts monitored over time to ensure effectiveness and resilience.

Through this partnership, JAGGAER contributes to ecosystem restoration efforts across multiple regions, including Spain, Indonesia, Tanzania, France, South Africa, and Peru. These initiatives support biodiversity, carbon sequestration, and local communities.

In 2025, we continued our collaboration with Reforest'Action, including an initiative to plant one tree for each JAGGAER customer. This initiative further connects our environmental efforts with our stakeholder community, reinforcing our commitment to supporting ecosystem restoration.

Since 2019, the planting of over ***14,376 trees*** equates to the following environmental and social benefits:

14,376 trees planted or preserved

Estimated Benefits of Trees Planted or Preserved

2,156
estimated 30-year CO_2eq

57,504
months of oxygen generated

43,128
Animal shelters created

14,376
hours of work created

Projects Presented on the Map That Are Financed by JAGGAER

10. JAGGAER Contributes with Reforest'Action

SOCIAL

7. People, Culture & Talent

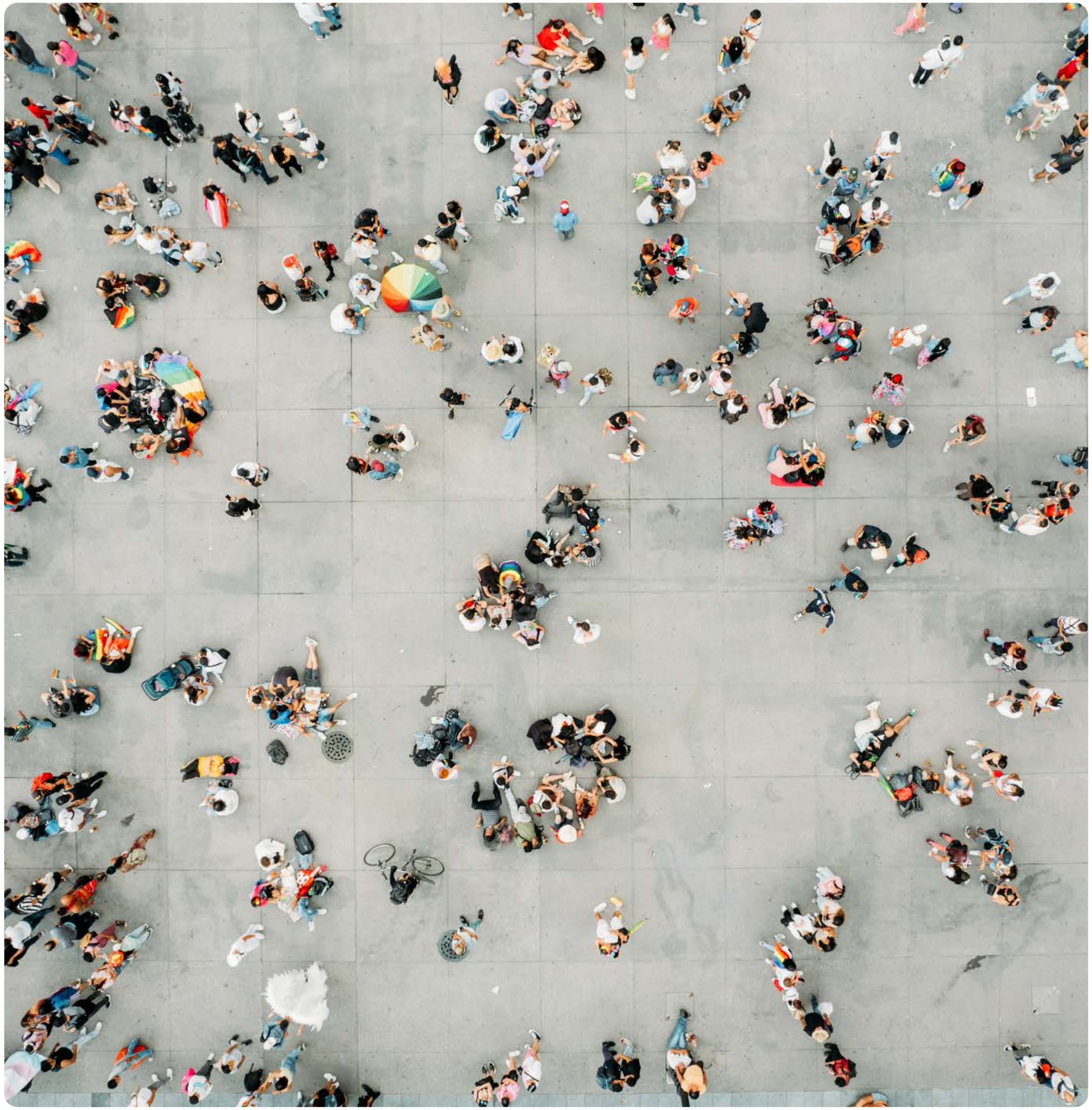
7.1 – Workforce Overview
7.2 – People, Culture & Communities
7.3 – Leadership & Gender Representation

8. Employee Engagement & Development

8.1 – Employee Engagement Survey
8.2 – Talent Management & Retention
8.3 – Learning & Development

9. Health, Safety & Wellbeing

9.1 – Occupational Health & Safety
9.2 – Work-Life Balance & Flexible Work
9.3 – Employee Wellbeing Programs
9.4 – Recognitions
9.5 – Company-Wide Employee Community Groups
9.6 – Community Engagement



7. People, Culture & Talent

7.1 – Workforce Overview

At JAGGAER, our people are at the heart of everything we do. We are committed to building a diverse and inclusive workforce that brings together a wide range of perspectives, experiences, and backgrounds — fostering dynamic thinking, creative problem-solving, and long-term organizational resilience.

As of the end of 2025, JAGGAER employed 1,235 people across 17 countries, spanning 12 offices and remote environments worldwide. With teams located around the world, we deliver continuous service across time zones and respond effectively to the evolving needs of our customers.

The majority of our employees are engaged on a full-time and permanent basis, reflecting our commitment to stable, quality employment. Our operations are primarily supported by our direct workforce, with the use of non-employee workers — such as contractors or consultants — remaining limited and not material to overall workforce composition.

We regularly monitor workforce metrics to ensure equal employment opportunities and to inform our people strategy across recruitment, development, and retention. Detailed workforce composition is presented in Section 16.2.

7.2 – People, Culture & Communities

JAGGAER is committed to providing a workplace where all individuals are treated fairly, with respect and without discrimination. Equal opportunity principles are embedded across the employee lifecycle, including recruitment, compensation, performance management, promotion, and employee engagement processes.

As a signatory of the United Nations Global Compact (UNGC), we are committed to non-discrimination, fair treatment, and respect for human rights. We seek to support these commitments through due diligence processes aimed at identifying and addressing potential human rights risks across our operations and value chain.

We aim to promote a respectful workplace through mandatory training programs for all employees, including anti-harassment, anti-bullying, and ethical conduct. These programs reinforce our internal policies, such as the Anti-Harassment & Bullying Policy, Global Well-being Policy, and Integrity Reporting Policy.

In line with our core values, members of our Executive Leadership Team (ELT) made dedicated visits to our offices in 2025, engaging directly with teams across the organization. These in-person interactions provided employees with opportunities to ask questions, share perspectives, and connect with senior leadership in a meaningful way. We believe that open dialogue with leadership is fundamental to fostering a transparent, inclusive, and people-centered workplace. To further support open communication across the organization, we also launched Viva Engage, providing employees with an accessible platform to connect, share, and collaborate.

Since 2023, a cross-functional team has evaluated representation and inclusion across the organization, identifying initiatives that promote equal access to opportunities and resources and areas for improvement.

Our commitment to fair employment practices is further reinforced through compliance with labor standards across our operations.

Labor Standards & Compliance

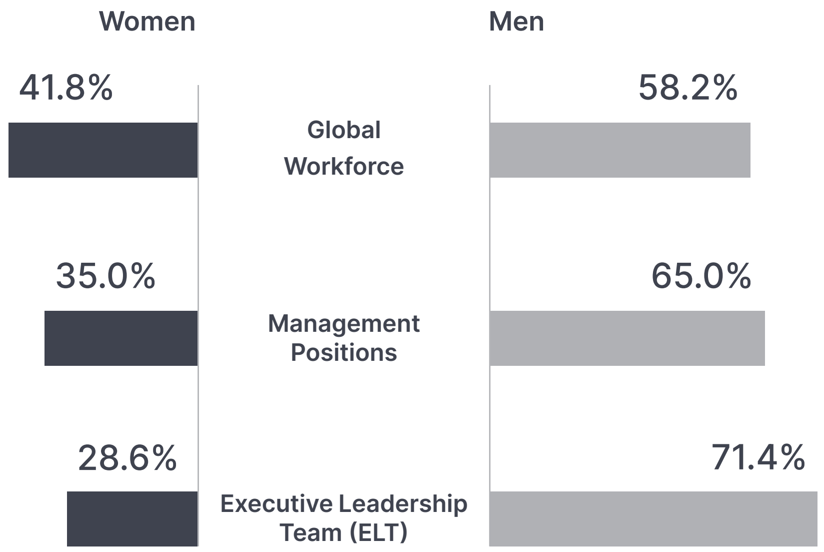
- 100% of our operational sites in countries that require collective bargaining agreements are covered by collective bargaining agreements, and our goal is to maintain this through 2030.
- 100% of our operational sites are aligned with local regulations regarding labor and human rights.

7.3 – Leadership & Gender Representation

We regularly monitor workforce representation metrics to support transparency and equal opportunity across all levels of the organization. Our hiring, development, and promotion practices are merit-based and designed to give all employees equal opportunity to advance.

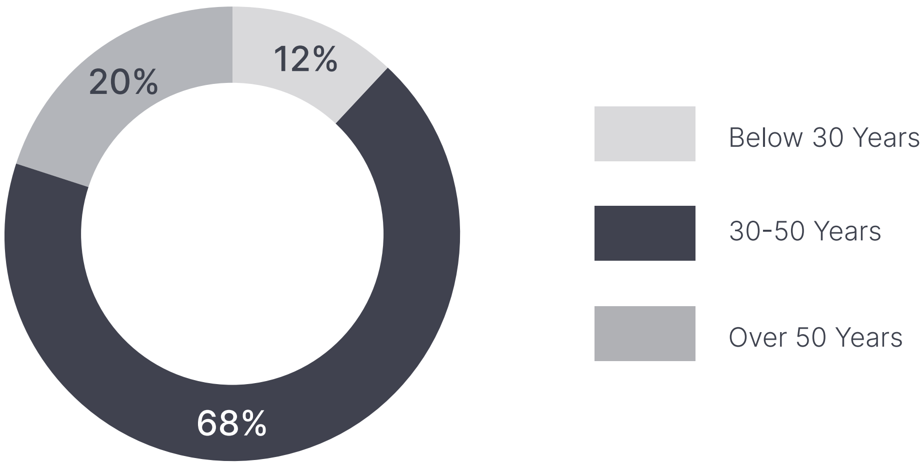
Gender Representation by Level (2025)

Women's representation across the global workforce stands at 41.8% in 2025, continuing to compare favorably with broader benchmarks in the technology industry. Women hold 35% of management roles and 28.6% of Executive Leadership Team (ELT) positions, consistent with the prior year. A full year-on-year comparison of gender representation data can be found in Chapter 16.



Workforce Age Breakdown (2025)

Our workforce spans multiple generations, with 68% of employees falling within the 30–50 age range. Employees under 30 represent 12% of the workforce, while those over 50 account for 20%. Generation Z now represents 9% of our workforce, more than doubling since 2023, reflecting an increasingly multigenerational employee population. A full generational breakdown can be found in Chapter 16[11]



11 Indicators are end-of-year data for all years presented in the report

8. Employee Engagement & Development

8.1 – Employee Engagement Survey

We conduct an annual Employee Engagement Survey to gather insights into workplace culture, leadership effectiveness, communication, and overall employee experience.

All employees[12] hired prior to December 1st of each year are invited to participate, while newer employees are invited to complete a 90-day onboarding survey and attend a feedback meeting. We aim to maintain 100% invitation coverage for the annual Employee Engagement Survey for all eligible employees through 2030.[13]

Our 2025 recent survey[14] achieved an ***89% participation rate*** — an increase of 9% compared to 2024. The engagement score reached 67% favorable, a 5% improvement, reflecting that a strong majority of our people feel engaged and committed to JAGGAER.

Key strengths identified included work-life balance and alignment with organizational goals, while 85% of employees reported that they can be their authentic selves at work.

Survey results are used to identify improvement areas and develop targeted action plans at both global and local levels.

89% Participation

Survey Purpose:

- Provide leadership with actionable insights to guide engagement initiatives and drive continuous improvement.
- Conducted for the third consecutive year, enabling consistent tracking of progress and trends over time.

60 questions measuring:

- Engagement
- Management
- Work-life balance
- Teamwork & Ownership
- Alignment & Involvement
- Enablement
- Learning & Development
- Center of Excellence
- Collaboration & Communication
- Feedback & Recognition
- Innovation
- Social Connection
- Leadership
- Service & Quality
- Company Confidence
- Benefits
- Action

At JAGGAER, our people are the foundation of everything we achieve. When people join this company, they find something worth staying for: a culture built on genuine trust, continuous growth, and a shared sense of purpose.

That sense of spirit and mission does not happen by accident. It is the result of deliberate investment — in how we develop our talent, how we support wellbeing, how we foster inclusion, and how we show up for the communities we are part of. We hold ourselves to a high standard not because we are required to, but because we believe that a company which truly takes care of its people will always be a stronger, more resilient business.

Looking ahead, I am energized by where we are going. The talent, the commitment, and the culture at JAGGAER give me genuine confidence that our best chapters are still ahead of us."

Philipp Maier
SVP Global Human Resources
JAGGAER

12. All employees – 100% of employees receive the annual Employee Engagement Survey
13. The survey is conducted each year in March for the prior 12 months.
14. Excluding New Hires who joined less than 90 days prior to the survey, as they are covered by the New Hire Survey.

8.2 – Talent Management & Retention

Attracting, developing, and retaining talented people is fundamental to JAGGAER's long-term success. We support employee engagement and retention through structured performance management, meaningful career development opportunities, and internal mobility.

All employees[15] participate in an annual global performance review process, receiving formal feedback, setting development goals, and discussing career progression with their managers. Objectives are agreed upon at the beginning of each year, providing a clear framework for employees and managers to identify growth opportunities and map future career milestones together. Notably, 100% of employees are included in the formal annual performance evaluation and feedback process, where applicable. This process is independently audited as part of the Type 2 SOC 2 Report. We are committed to maintaining this level of coverage through 2030.

We actively promote internal mobility by publishing open roles internally first, encouraging employees to explore opportunities that align with their skills, experience, and career aspirations. This approach supports talent retention while enabling the organization to leverage the knowledge and expertise already within our teams.

We also recognize that competitive and fair compensation is a key driver of engagement and retention. We offer tailored compensation packages that reflect individual roles and contributions, including performance-based incentives such as commissions and bonuses where applicable, ensuring that high performance is meaningfully recognized and rewarded.

15. All employees: 100% employees

8.3 – Learning & Development

At JAGGAER, investing in employee development is not just a priority — it is a long-term commitment. We provide a structured and expansive learning environment that combines mandatory compliance training with a broad range of voluntary development opportunities, empowering employees at every level to grow in their roles and advance their careers.

All employees[16] have access to more than 300 courses through JAGGAER University, spanning topics including product capabilities, sales enablement, leadership, soft skills, and language development. Employees complete an average of four hours of mandatory compliance training annually, while the extensive voluntary course library allows individuals to tailor their learning journey to fit their own interests, goals, and career aspirations.

Every new hire[17] participates in a global onboarding program delivered quarterly, featuring sessions led by senior management, an introduction to key business functions, product training, and foundational procurement concepts. All new employees also receive dedicated ESG onboarding training, embedding awareness of our sustainability commitments from day one. ***2025 marked a significant step forward in our approach to learning and development.***

Pilot of the JAGGAER Mentorship Program

As part of our commitment to fostering an inclusive, collaborative, and growth-oriented workplace, we launched a structured mentorship program in 2025 designed to support employees in their personal and professional development through mentoring relationships across teams, functions, and geographies.

Structured around a six-month journey, the program focuses on strengthening interpersonal development, leadership capabilities, cross-departmental relationships, career path guidance, and a stronger culture of feedback — while also promoting inclusion, psychological safety, and a sense of belonging across the organization.

The pilot also aimed to create value beyond individual development by enhancing knowledge sharing, strengthening internal networks, supporting talent development, and breaking down silos across departments and regions. Through this initiative, JAGGAER continues to invest in employee growth, engagement, and long-term organizational capability.

Learning & Development Team

In 2025, we established a dedicated team focused on key strategic priorities: building JAGGAER's first HPEL Program (High Performance Entry Level Program), launching Leadership Development trainings globally, and building Sales Talent Hubs in selected geographies.

For the HPEL program, we delivered a scalable talent development framework, which includes focused trainings, and support in identifying developmental milestones and clear career progression paths. We also delivered global leadership training in person across Serbia, India, and the U.S. — 58 employees participated across 14 sessions, with feedback showing meaningful improvements in leadership confidence across all regions and consistently high engagement and trainer satisfaction scores.

In partnership with the Sales organization, we established two Talent Hubs in the US and Madrid, with defined competencies, structured onboarding journeys, and career mobility frameworks.

Local HR teams further strengthen these initiatives through targeted programs tailored to regional and functional needs. Looking ahead, our focus will be on advancing development opportunities for customer-facing roles, including targeted recruiting trainings for hiring managers; launching a communications training program; supporting employee adoption of AI; further developing our Senior Leadership Team; and leveraging Cornerstone more strategically to scale our Learning & Development initiatives across the organization.

We are also committed to increasing average mandatory training hours per employee by 20% by 2030, against our 2023 baseline of four hours — reflecting our belief that continuous learning is essential to both individual growth and organizational resilience.[18]

16. All employees: 100% employees
17. Every new hire means 100% of new employees participates in a global onboarding program
18. Mandatory Compliance Trainings included: Security Awareness, Data Protection, Anti-Bribery / Anti-Corruption, Anti-Harassment & Discrimination, Code of Business Conduct & Ethics, Information Security Policy.

9. Health, Safety & Wellbeing

9.1 – Occupational Health & Safety

JAGGAER maintains a structured approach to occupational health and safety (OHS), supported by internal policies and management systems designed to protect employee wellbeing across all locations. OHS is continuously monitored and integrated into daily operations, reflecting our commitment to providing a safe and healthy workplace for all employees.

We conduct regular workplace risk assessments to proactively identify potential hazards and implement appropriate mitigation measures. In 2025, 59% of employees were covered by workplace risk assessments, and we continue to work toward broader coverage across all locations.[19]

We provide health and safety training and awareness sessions to promote safe working practices and reinforce employee responsibility. We aim to achieve 50% coverage of employees receiving annual health and safety training by 2030, with the long-term ambition of extending coverage across the full workforce.[20]

In 2025, one work-related accident was recorded, resulting in five lost workdays. We investigate every incident thoroughly and use the findings to review and strengthen our safety practices.

9.2 – Work-Life Balance & Flexible Work

JAGGAER supports employees in achieving a healthy work-life balance through flexible working arrangements designed to meet diverse needs while maintaining productivity. These include part-time contracts, fully remote roles, and hybrid working models for full-time employees.

We also offer a ***"Working from Abroad"*** policy, enabling employees to better balance personal and professional commitments. Night shift work is additionally compensated in line with applicable policies.

We are committed to supporting employees throughout different life stages, including during parental leave. JAGGAER complies with all applicable national regulations and, in some locations, goes beyond legal requirements. These additional benefits include enhanced parental leave for fathers, flexibility for parents during key family milestones, extended unpaid leave beyond statutory entitlements, and a reimbursement program of up to $5,000 towards adoption-related expenses.

We seek to support employees returning from parental leave by facilitating a smooth transition back to work. Where possible, temporary adjustments to working arrangements (hours) are offered during the first month following return, in line with local regulations and company policies.

Career progression opportunities are based on merit, and employees have equal access to promotions and development opportunities. We have observed numerous examples of employees progressing into new roles both before and after parental leave.

JAGGAER's approach to fair compensation goes beyond cost-of-living benchmarking. By Q2 2026, for all our EU-based employees, we will conduct our assessment in line with the EU Pay Transparency Directive, evaluating pay structures and supporting compliance with equal pay requirements.[21] In the United States, compensation data is reviewed annually through our Affirmative Action Plan (AAP) process, supporting our commitment to equitable pay practices across all regions.

19. Percentage is based on the number of employees that work from JAGGAER offices.
20. "Health and safety training requirements vary across the jurisdictions in which we operate. Our 2030 target reflects coverage beyond what is legally mandated in many of our locations.
21. Our 2024 ESG Report referenced a planned living-wage analysis. We have since determined that the EU Pay Transparency Directive is a more relevant framework for our current compensation approach in the EU, as it better aligns with our focus on pay structure transparency, equal pay compliance, and structural pay equity.

9.3 – Employee Wellbeing Programs

At JAGGAER, we recognize that positive employee experiences and strong wellbeing practices support productivity, talent retention, and long-term organizational performance. We invest in a range of employee benefits and wellbeing initiatives, including private health insurance, volunteering leave, and time off for personal milestones such as birthdays. Specific offerings may vary by location.

Many of our offices organize local initiatives and events, including seasonal celebrations (Summer & Christmas parties), Women's Day activities, and team engagement programs, fostering a sense of community and connection across our workforce.

We also recognize and celebrate employee contributions through the Rockstar Awards — a peer-nominated, employee-voted initiative that highlights individuals who go above and beyond in demonstrating collaboration, innovation, and commitment to making JAGGAER an exceptional place to work.

Regional Wellbeing Initiatives

In 2025, JAGGAER implemented wellbeing programs, workshops, and engagement activities across all regions. While our global commitment to employee wellbeing is consistent, we allow flexibility for local teams to address the specific needs of their workforce. Across our regions, three themes emerged consistently: mental health support, physical wellbeing, and community and connection.

Mental health & Wellbeing is a priority across every region. The UK has maintained a dedicated Mental Health & Wellbeing platform since 2022, led by employee Wellbeing Ambassadors who meet monthly to plan and deliver initiatives, with participants receiving an additional day off annually in recognition of their contributions.[22] Austria, Spain, Serbia, and India all delivered mental health workshops, including sessions aligned with World Mental Health Day. In the UAE and KSA, employees gained access to unlimited counselling sessions through the CNH App as part of an expanded health insurance offering that also includes annual health check-ups and online doctor consultations. The UK also leads on specialist support — our Menopause Support policy, launched ahead of UK legislative requirements, includes training with Menopause Charity UK, workplace adjustments, and ongoing dialogue through our Women & Allies Network. A dedicated Women's Empowerment session delivered by an external speaker in the UAE and KSA further reflects our commitment to supporting women's health and professional growth across geographies.

Physical Wellbeing initiatives bring employees together through movement and sport across multiple regions. Austria's monthly JAGGAER in Motion program encourages regular group physical activity, while Spain's teams participate in the Corporate Race and Padel League. Serbia's employees competed in the Business Olympiad, France's team took part in the annual Héros Run, and the United States hosted global meditation breaks as part of broader wellbeing challenges — connecting employees across time zones through shared commitment to physical and mental health.

Community & Connection take different forms by region but share a common purpose: helping employees feel seen, supported, and part of something larger. In Serbia, employee-led groups — including yoga and dance sessions, a company band, and a book club — create space for shared interests outside of work. In the United States, Torch Talks, Coffee Chats, and quarterly retirement planning and benefits webinars keep employees informed and connected, while seasonal social events at Boxyard and Boxcar bring teams together in person. Each year on International Women's Day, we select a women-owned business or women's support charity to partner with — a small but meaningful act of solidarity that spans our global offices.

22. Platform refers to the employee resource group with a dedicated page on our intranet network.

9.4 – Recognitions

JAGGAER has received external recognition for its employee-focused practices and commitment to workplace wellbeing and engagement.

Best-In-Class Employer – US

In North America, JAGGAER was named a Best-In-Class Employer for the fourth consecutive year, as outlined in Gallagher's 2025 U.S. Benefits Strategy & Benchmarking Survey.[23] This recognition highlights organizations that demonstrate effective strategies and measurable outcomes in employee and organizational wellbeing — including cost reductions and enhanced employee experience. JAGGAER was evaluated alongside more than 1,200 mid-sized U.S. employers across the following key areas:

- Planning horizons for benefits and compensation strategies
- Extent of the wellbeing strategy
- Turnover rate for full-time equivalents (FTEs)
- Completion of a workforce engagement survey
- Degree of retirement planning support provided
- Difference in healthcare costs over the prior year

Great Place to Work Certification – India

In 2025, JAGGAER India was certified as a Great Place to Work® in the category of mid-size organizations within the IT sector.[24] This recognition reflects our ongoing commitment to fostering a positive, inclusive, and high-performing workplace culture.

The certification is based on an employee survey with a high participation rate (142 out of 143 employees), demonstrating strong engagement across the organization. **JAGGAER achieved a score exceeding 90%, significantly above the 70% threshold required for certification.**

The assessment evaluates key dimensions of workplace culture, including credibility, respect, fairness, pride, and camaraderie:

- **Credibility** dimension measures the extent to which employees see management as credible.
- **Respect** dimension measures the extent to which employees feel respected by management.
- **Fairness** dimension measures the extent to which employees feel that management's practices are fair.
- **Pride** dimension measures employees' sense of pride in their work by assessing the positive way they regard their jobs, team or work group, and the company.
- **Camaraderie** measures employees' sense of enjoyment in the workplace by assessing the level of intimacy they experience.

These results highlight the strength of our people-centric approach and reinforce our commitment to supporting employee well-being, engagement, and a culture of trust across our operations in India.

23. JAGGAER Honored as a U.S. Best-in-Class Employer by Gallagher - JAGGAER
24. JAGGAER India (Docskiff India Private Limited)

9.5 – Company-Wide Employee Community Groups

We recognize the value of employee-driven communities in strengthening inclusion, engagement, and cross-cultural collaboration across our global workforce. These groups create spaces for dialogue, awareness, and professional development — helping every employee feel connected, heard, and supported, regardless of where they are in the world. All groups are open to employees globally, encouraging participation across regions, functions, and levels.

In 2025, our Employee Resource Groups (ERGs) continued to provide opportunities for connection and engagement, with a focus on building awareness and fostering inclusive practices across the organization.

2025 Highlights

3	active ***Employee Resource Groups*** operating across multiple regions
13	online sessions delivered globally
Senior Leadership	sponsorship supporting visibility and alignment

The Women & Allies Network

Established in 2023, the Women & Allies Network brings together women and allies across locations with a shared commitment to advancing gender inclusion in technology. In 2025, the network hosted a series of internal and external sessions focused on professional development, health awareness, and knowledge sharing — contributing to a stronger culture of inclusion and belonging for women across JAGGAER.

Together in Pride

Launched in 2025, Together in Pride is dedicated to fostering an inclusive and supportive environment for LGBTQ+ employees across roles, levels and locations. The group is open to all employees, including allies, who play an active role in promoting inclusion, raising awareness, and helping create a workplace where individuals feel empowered to be their authentic selves. In its inaugural year, the group organized an awareness session to encourage open dialogue and strengthen allyship across the organization.

Parent-to-Parent

Parent-to-Parent provides a supportive space for employees balancing parenthood and professional responsibilities, fostering peer connections and shared experiences. In 2025, the group established a dedicated digital space to help members connect, share tips, and exchange advice — recognizing that feeling supported at home makes employees more engaged, confident, and present at work.

9.6 – Community Engagement

We recognize that our operations have both direct and indirect impacts on the communities in which we operate. We are committed to contributing positively — through volunteering, partnerships, and charitable giving — and to encouraging meaningful employee engagement in community activities.

All JAGGAER employees are offered two paid volunteering days each year. In 2025, employees contributed over 456 hours to community initiatives across our locations.

Beyond volunteering, our offices maintain active partnerships and targeted initiatives that, while locally rooted, reflect shared values and a common commitment to making a positive difference.

Social Inclusion & Education is a consistent theme across our regions. In Serbia, we partner with the Belgrade Shelter to support vulnerable communities through resource collection, and collaborate with an organization supporting children without parental care through fundraising initiatives. In the United Kingdom, our long-standing partnership with The Switch — a charity with over 30 years of experience in Tower Hamlets, London — brings JAGGAER volunteers into schools and workshops to support young people from disadvantaged backgrounds, building their employability skills and confidence. Each year, we also welcome local students and employees' children through our Work Experience Week, broadening their aspirations and giving them valuable first-hand insight into careers at JAGGAER. We further support digital inclusion by donating refurbished laptops to local schools and charities, helping to close the technology access gap in the communities where we operate. In France, we partner with Café Joyeux to support the employment and professional training of people with intellectual and cognitive disabilities, and renewed our donation to Plan International, supporting the education of a young girl in Mozambique.

Health & Community Wellbeing also features prominently in our community engagement. In Spain, employees support blood donation initiatives through the Red Cross — a simple but meaningful contribution to public health in local communities.

Environmental Action extends beyond our own operations. In France, our team participated in the European Week for Waste Reduction through a recycling collection initiative covering paper, electronic equipment, and non-recyclable materials — connecting our sustainability values to tangible community action.

Charitable Giving is anchored by our US Charitable Giving Fund, established in 2011, which has contributed over $300,000 to national and local non-profit organizations through donations and grants. In 2025, this included a $5,000 donation to the Global FoodBanking Network through an RTP office food drive, and a $1,000 donation to Dress for Success Worldwide — organizations that address food insecurity and economic empowerment respectively.

Together, these initiatives reflect a consistent belief across JAGGAER's global offices: that being a responsible business means investing in the communities around us.

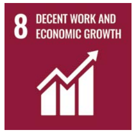
GOVERNANCE

10. ESG Governance & Accountability

10.1 – ESG Governance Structure
10.2 – ESG Policies & Controls

11 – Ethics, Compliance & Responsible Business

11.1 – Code of Conduct & Third-Party Standards
11.2 – Anti-Corruption & Whistleblower Mechanisms
11.3 – Human Rights & Modern Slavery
11.4 – Data Privacy & Information Security
11.5 – Compliance, Certifications & Controls
11.6 – Responsible AI Governance



10. ESG Governance & Accountability

10.1 – ESG Governance Structure

JAGGAER has established a robust ESG governance structure to ensure that sustainability considerations are embedded across the organization. By maintaining oversight of ESG topics at the highest levels, we are better positioned to anticipate, monitor, and respond to emerging non-financial risks.

Clearly defined roles, responsibilities, and accountability mechanisms strengthen internal controls, support regulatory compliance, and enhance long-term business resilience.

Senior Global ESG Manager

The Senior Global ESG Manager is responsible for driving ESG best practices across the organization, ensuring the development, implementation, and continuous improvement of our ESG strategy and initiatives.

ESG Steering Committee

In 2024, JAGGAER transitioned its ESG Taskforce into an ESG Steering Committee, shifting from an operational focus to a more strategic role. The Steering Committee is composed of senior management representatives from across the organization and addresses ESG topics from two perspectives: the impact of JAGGAER's own operations and the broader product and market perspective. The ESG Steering Committee meets quarterly in advance of Board of Directors meetings.

Executive ESG Sponsor

The CFO is the Executive ESG Sponsor, overseeing ESG strategy and program development and reporting directly to the CEO. The CFO collaborates with the Executive Leadership Team, ESG Steering Committee, and Senior Global ESG Manager to define and implement ESG initiatives.

Board-Level ESG Oversight

The Board of Directors maintains oversight of ESG performance and is regularly informed of key developments, risks, and progress. The ESG team provides quarterly updates to the Board, supporting informed decision-making and ongoing engagement at the highest level of governance.

ESG Governance Structure

Board of Directors
ESG Committee

CEO

Executive ESG Sponsor

ESG Steering Committee

Global ESG Manager
& ESG Team

10.2 – ESG Policies & Controls

JAGGAER's ESG governance framework is supported by a comprehensive set of policies and internal controls that define expectations for ethical conduct, compliance, and responsible business practices. These policies are aligned with applicable regulations and international standards and are regularly reviewed and updated to reflect evolving requirements and best practices.

We continuously strengthen our ESG data management processes to support accurate, consistent, and transparent reporting. Specific controls — including standardized data collection and validation procedures — are complemented by governance oversight from our ESG Steering Committee, which reviews key ESG KPIs and relevant regulatory developments on a quarterly basis. Together, these mechanisms support data quality, regulatory compliance, and informed decision-making.

These processes are integrated into our broader risk management and reporting frameworks, reinforcing accountability, and supporting the ongoing development and continuous improvement of our ESG program.

11. Ethics, Compliance & Responsible Business

JAGGAER is committed to conducting business with integrity, transparency, and accountability. Our approach to ethics and compliance is embedded in our policies, governance structures, and day-to-day operations, ensuring alignment with applicable laws, regulations, and international standards.

11.1 – Code of Conduct & Third-Party Standards

JAGGAER's Code of Conduct defines the principles and expectations that guide how we operate. It reflects our commitment to ethical behavior, compliance with applicable laws, and responsible business practices across all jurisdictions. All employees (100%) are required to review and acknowledge the Code of Conduct annually.

The Third-Party Code of Conduct applies to all partners, suppliers, and consultants working with JAGGAER. Adherence to the Code is required from the outset of any business relationship and extends to employees and subcontractors of third-party organizations.

The Third-Party Code of Conduct covers key areas including:

- Fair employment practices
- Environmental responsibility
- Health and safety
- Human rights
- Anti-money laundering
- Competition law and intellectual property
- Data security and privacy
- Trade controls and customs
- Financial controls and tax compliance
- Clear channels for raising concerns

11.2 – Anti-Corruption & Whistleblower Mechanisms

JAGGAER maintains a strong commitment to preventing corruption and unethical conduct. All employees are required to complete regular, role-specific anti-corruption training, which includes guidance on identifying and escalating potential conflicts of interest. Accountability is one of our core values, central to the way in which we always do business. All partners and vendors are selected solely on their merits, and we are expected to comply with applicable anti-bribery and anti-corruption standards, including the ***Foreign Corruption Practices (FCPA)*** and the ***UK Bribery Act***.

> To support transparency and accountability, JAGGAER provides multiple channels for reporting concerns. Employees are encouraged to raise issues through internal reporting lines or through ***Lighthouse***, an ***independent third-party reporting service available 24/7 across all jurisdictions.*** This mechanism allows for anonymous reporting and supports the timely investigation and resolution of concerns.

11.3 – Human Rights & Modern Slavery

JAGGAER rejects all forms of modern slavery, forced labor, and child labor and is committed to respecting human rights across its operations and value chain.

We comply with applicable legislation, including the ***UK Modern Slavery Act (2015)***, and regularly review and update our Modern Slavery Statement. Given our digital, office-based operations and professionally qualified workforce, we assess our own operations and primary supply chain as lower risk than in labour-intensive sectors; however, we recognize our responsibility to contribute to the prevention of modern slavery and human rights violations.

The measures through which we implement these commitments — including our Third-Party Code of Conduct, supplier onboarding processes, and ongoing monitoring — are described in Section 12. They support responsible sourcing practices and help us identify, assess, and mitigate risks across our supply chain.

11.4 – Data Privacy & Information Security

Data privacy and information security are fundamental to how JAGGAER operates and are identified as material topics within our ESG framework. Information security is overseen by our Chief Information Security Officer (CISO), while data privacy is managed through our Legal team. Together, these functions ensure JAGGAER maintains governance processes designed to support compliance with applicable laws and regulations while continuously advancing best practice in IT security and data protection.

Our Compliance Foundation

JAGGAER's data protection program is designed to address a set of regulatory requirements, including the European Union's General Data Protection Regulation (GDPR), the California Consumer Privacy Act (CCPA), the California Privacy Rights Act (CPRA), and other applicable regional frameworks. These requirements are embedded across our policies, procedures, and operational controls.

All employees undergo annual mandatory training on data privacy and information security. We continuously strengthen our operational, product, and IT security, while regularly reviewing global regulatory frameworks support the ongoing effectiveness of our compliance program.

Privacy & Security by Design

We implement a privacy-by-design and secure-by-design approach, privacy implications are considered at early design stages ensuring that new products undergo Privacy Impact Assessments where required, The privacy and data security of our customers, suppliers, partners, and other stakeholders are treated as a priority. This is supported by code analysis, systems architecture reviews, vulnerability testing, penetration testing, and validation through independent third-party audits.

We maintain accountability for the operational governance of our software by continuously monitoring, hardening, reviewing, and assessing our systems. Users are encouraged to report potential vulnerabilities directly to our Global Security team through our Product Security Incident Response process, supporting continuous risk identification and timely resolution.

"In a world where data flows across borders, systems, and supply chains at extraordinary scale, the responsibility to protect it and the people it represents has never been greater. At JAGGAER, we do not treat data privacy and information security as compliance obligations to be met — we treat them as a promise to be kept, every single day, to every customer who trusts us with their most sensitive business decisions.

In the past year, we have continued to strengthen our security posture — deepening our compliance framework, refining our threat modeling protocols, and ensuring that our controls evolve as fast as the risks do. Our customers operate in complex, high-stakes environments. They need a partner they can rely on completely, and we take that accountability seriously.

Trust is not granted. It is earned through consistency, vigilance, and the courage to be held to the highest standards. That is the commitment we make — and renew — every year."

Michael Garvin
Chief Information Security Officer
JAGGAER

Responsible AI

Our commitment to responsible AI — reflected in our alignment with the NIST AI Risk Management Framework and the ISO 42001 certification obtained in 2025 — reflects our goal of ensuring that AI-powered features operate safely and transparently, supporting rather than undermining user decision-making.

Cybersecurity Approach

Our approach involves the following steps:

1. Continuously looking for vulnerabilities with attack surface monitoring, meaning we can quickly assess and measure emerging threats.
2. Proactively mitigating cybersecurity risks, consistently securing the operating environment.
3. Creating a secure and trusted environment for customers to supply data and manage risks collaboratively.
4. Maintaining continuity and service availability by consistently developing and implementing organization-wide processes. We make certain that our data centers have the necessary resilience, failover and redundancy capabilities to endure adverse conditions and unforeseen physical or environmental events.
5. Maintaining data security and cybersecurity certifications and conducting regular audits to provide assurance that the proper controls are in place, monitored, and tested.

CERTIFICATION
ISO 42001
First mover, S2P

GARTNER®
Hype Cycle™ AI
4 years running

COMPLIANCE
GDPR Aligned
Privacy-by-design

DATA
Tenant Isolated
Zero cross-sharing

Security Framework & Key Measures

We have implemented the following measures to ensure a high level of data privacy and information security:

Trust Center	We provide transparency on data protection, system reliability, and security practices through the JAGGAER Trust Center, offering clear and accessible information to customers and partners.
Secure Software Development Lifecycle (SSDL)	Security and privacy are embedded throughout the software development lifecycle. Our approach is based on security-by-default and design principles, ensuring continuous adaptation to evolving threats and vulnerabilities.
Threat Modeling	We apply structured threat modeling methodologies, including STRIDE[25] and LINDUNN[26], to identify and assess potential security and privacy risks at system and application levels, enabling proactive mitigation strategies.
Threat Intelligence	Threat intelligence is a core component of our cybersecurity strategy, allowing us to proactively identify, assess, and mitigate emerging risks, strengthening system resilience and data protection.
Cloud Security	Our solutions are developed in alignment with industry frameworks, supporting global compliance requirements and enhancing our cloud security posture.
Code Analysis	We perform continuous static code analysis (SAST) and dynamic application security testing (DAST), validating code against Open Web Application Security Project (OWASP) standards and internal security requirements.
Vulnerability & Penetration Testing	We operate a comprehensive vulnerability management program, including third-party penetration testing, to identify, monitor, and mitigate risks using a defense-in-depth approach.
Product Security & Governance	Our Global Security team ensures ongoing system monitoring, security reviews, and integration of security into disaster recovery and business continuity processes. Privacy teams oversee data transfers, retention, and processing in line with regulatory requirements.
Vulnerability Reporting	We have established a Product Security Incident Response Team to manage vulnerabilities and security incidents. Users are encouraged to report potential vulnerabilities, supporting continuous risk identification and mitigation.

25. Model for identifying computer security threats developed by Praerit Garg and Loren Kohnfelder at Microsoft. Considers security threats in six categories: Spoofing, Tampering, Repudiation, Information disclosure (privacy breach or data leak), Denial of service, Elevation of privilege.
26. Privacy threat modeling framework, developed by privacy experts at KU Leuven. Considers following privacy threat types: Linking, Identifying, Non-repudiation, Detecting, Data Disclosure, Unawareness, and Non-compliance.

11.5 – Compliance, Certifications and Controls

JAGGAER aims to operate in compliance with applicable laws and regulations across jurisdictions in which it operates. Our compliance framework is supported by a structured system of governance, risk, and compliance (GRC) processes, internal controls, and regular reviews to ensure effectiveness and continuous improvement.

JAGGAER Security and Compliance Certifications and Assurance

We maintain a robust portfolio of internationally recognized certifications spanning security, quality, and operational excellence — reflecting our commitment to meeting the highest industry standards across our product offerings. Each certification listed below applies to specific products or services within our portfolio.[27]

Certification[28]	Purpose and Value for JAGGAER
SOC 1 Report	Quality and operating effectiveness of controls relevant to an audit of customer financial statements.
SOC 2 Report	Assurance over the design and operating effectiveness of controls relevant to security, availability, and confidentiality of customer data.
ISO 27001	Information security management system for the best practice in managing information security.
ISO 27017	Information security controls based on ISO27002 applicable to the provision and use of cloud services.
ISO 27018	Demonstrable personal identification of information and protection in public clouds.
ISO 22301	Reduce the likelihood of incident occurrence and prepare for, respond to and recover from disruptive incidents if they arise.
ISO 9001	Demonstrable ability to consistently provide products and services that meet customer and regulatory requirements.
ISO 42001	Framework for establishing, implementing, and continually improving an artificial intelligence management system, ensuring responsible and trustworthy use of AI.
Cyber Essentials Plus	A British Government certification scheme recognizing protection against the most common cyber-attacks.
PCI DSS	Globally recognized compliance scheme securing online credit and debit card payments against data theft and fraud.
TX-RAMP	The Texas Risk and Authorization Management Program provides a standardized approach for security assessment, certification, and continuous monitoring of cloud computing services that process the data of Texas state agencies.
CSA Level 1	Cloud security self-assessment validating that a cloud service provider meets foundational security controls and best practices for cloud environments.

27. Certifications listed above were obtained for specific JAGGAER products only and do not represent company-wide or full product suite compliance. Individual certification scope and applicability may vary by product.
28. Our ISO certifications are implemented across all operational sites where the certified functions are present. Where a site falls outside the scope of a particular certificate, this reflects the absence of the relevant activities at that location, not a gap in our certification coverage.

Employee Compliance Training

Employee awareness and training are key components of our compliance framework. All employees are assigned to mandatory compliance training, including areas such as anti-corruption, data privacy, and information security. In addition, targeted awareness campaigns are conducted to reinforce key compliance topics and promote a culture of integrity and accountability across the organization.

Training Program	Coverage 2025
Security Awareness Training	100%
Data Protection Training	100%
Anti-Bribery / Anti-Corruption Training	100%
Anti-Harassment & Discrimination Training (US)	100%
Anti-Harassment & Discrimination Training (non-US)	100%
Code of Business Conduct & Ethics	100%
Information Security Policy	100%

Our Training Targets – We Aim to:

1. Maintain the coverage of 100% employees for Security Awareness and Data Protection Training through 2030
2. Maintain the coverage of 100% employees for Anti-Bribery Anti-Corruption/ Anti-Harassment & Discrimination Training through 2030
3. Maintain the coverage of 100% employee's acknowledgement of the Code of Conduct through 2030
4. Maintain the coverage of 100% employee's acknowledgement of the Information Security Policy through 2030

Risk Management

JAGGAER has established a structured and comprehensive Risk Management Methodology, aligned with internationally recognized frameworks including ***ISO 31000*** Risk management Guidelines, the ***NIST Risk Management Framework (RMF)***, and the ***NIST AI Risk Management Framework***. The methodology adopts a systemic approach that considers both the internal and external context of the organization, including human, cultural, and environmental factors, to ensure that risk assessments are meaningful and tailored to JAGGAER's specific operational reality.

The risk management process encompasses the full cycle of risk identification, analysis, evaluation, and treatment, supported by continuous monitoring, reporting, and review. Risks are assessed based on their likelihood and potential impact, and categorized across four levels — Low, Medium-Low, Medium-High, and High — to inform proportionate and timely response. Risk response options include avoidance, mitigation, transfer, and acceptance, with High-level risks subject to board-level oversight and close monitoring until adequately addressed.

Consistent with its ESG principles and its commitment to responsible and ethical governance, JAGGAER explicitly incorporates fraud and anti-corruption risk scenarios within its risk management system. Addressing these risks is a reflection of JAGGAER's broader commitment to conducting business with integrity, fairness, and transparency. By embedding anti-fraud and anti-corruption controls into its risk management process, JAGGAER aims to foster a culture of accountability and trust — both internally among its employees and externally with its customers, partners, and stakeholders. JAGGAER's approach also incorporates AI risk management as an integral component of its governance framework, ensuring that the development and operation of AI systems align with business objectives, ethical standards, and regulatory requirements. All risk outcomes are recorded and managed through the GRC tool, ensuring full transparency, traceability, and accountability across the organization.

Security Awareness

Campaign — JAGGAER's security awareness program is built around a continuous, year-round effort to educate employees on cybersecurity risks and best practices. The program is delivered primarily through weekly articles published on the internal Viva Engage platform, phishing simulations, and an annual Cybersecurity Awareness Month.

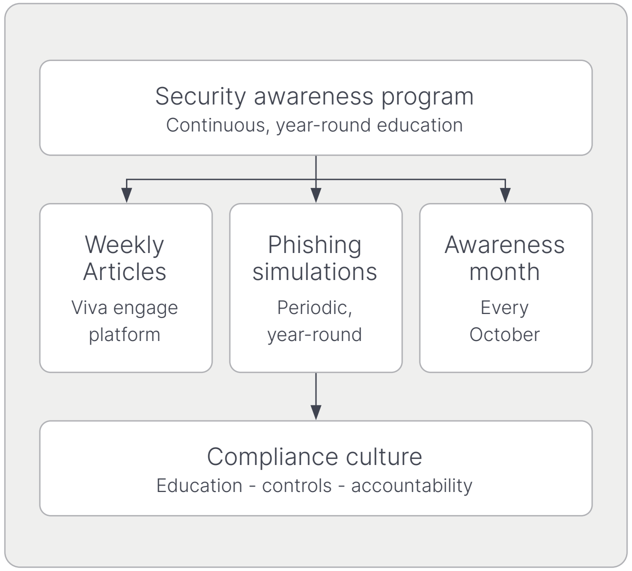
Articles — Articles are published on a weekly basis and cover a wide range of security topics relevant to employees across all roles. The program follows a structured monthly theme in 2026, ensuring that content builds progressively throughout the year. Each monthly theme is accompanied by additional engagement content, including quizzes, "Spot the Risk" visual challenges, and role-specific "Why This Matters" sections that connect security topics to employees' day-to-day responsibilities.

In 2025, over 50 articles were published covering topics such as social engineering, AI-powered phishing, password security, deepfakes, zero trust, ransomware, GDPR, and physical security, among others.

Phishing Simulations — We run periodically throughout the year and are a key component of the annual Cybersecurity Awareness Month in October.

Cybersecurity Awareness Month — Each October, JAGGAER runs a dedicated Cybersecurity Awareness Month featuring an intensive schedule of activities including phishing simulations, video content, quizzes, interactive games, and a live lunch-and-learn webinar. The month concludes with a wrap-up quiz and recognition of best achievers across simulations and quizzes.

Through this integrated approach, JAGGAER has built a compliance culture grounded in continuous education, rigorous controls, and measurable accountability.



11.6 – Responsible AI Governance

JAGGAER uses artificial intelligence (AI) and machine learning (ML) across its JAGGAER One platform to support Source-to-Pay processes, including spend analysis, sourcing, supplier management, contract management, eProcurement, and invoicing.

JAGGAER's approach to responsible AI is informed by recognized frameworks, including the NIST AI Risk Management Framework and relevant requirements of the EU AI Act. Responsible AI principles are reflected in internal policies and are incorporated, where relevant, into employee training and business processes. All employees are periodically required to review and acknowledge applicable policies. In 2025, JAGGAER appointed Gopinath ("GP") Polavarapu as ***Chief Digital & AI Officer***, with responsibility for leading aspects of the company's digital and AI strategy, including governance considerations.

These frameworks guide the identification and assessment of potential risks associated with AI, including bias, data quality, security, and transparency. Governance activities address key stages of the AI lifecycle, including development, deployment, and monitoring, with implementation varying by use case. These practices are intended to help address potential impacts on customers, suppliers, and other stakeholders.

In 2025, JAGGAER obtained ***ISO/ IEC 42001:2023 certification*** for its ***Artificial Intelligence Management System (AIMS)***, covering defined AI-related activities and supporting a structured approach to managing AI-related risks and controls.

> ***As the first company in the Source-to-Pay industry to obtain this certification, JAGGAER sets a new benchmark for trustworthy, transparent, and accountable AI in procurement technology.***

AI-related risks and controls are subject to periodic review as part of JAGGAER's broader governance processes. To support transparency, JAGGAER monitors selected indicators related to AI governance, including employee participation in responsible AI training, the extent to which AI use cases are subject to governance processes, and the defined scope of activities covered by ISO/IEC 42001 certification. JAGGAER continues to develop its AI capabilities and related governance practices, which are subject to ongoing refinement.

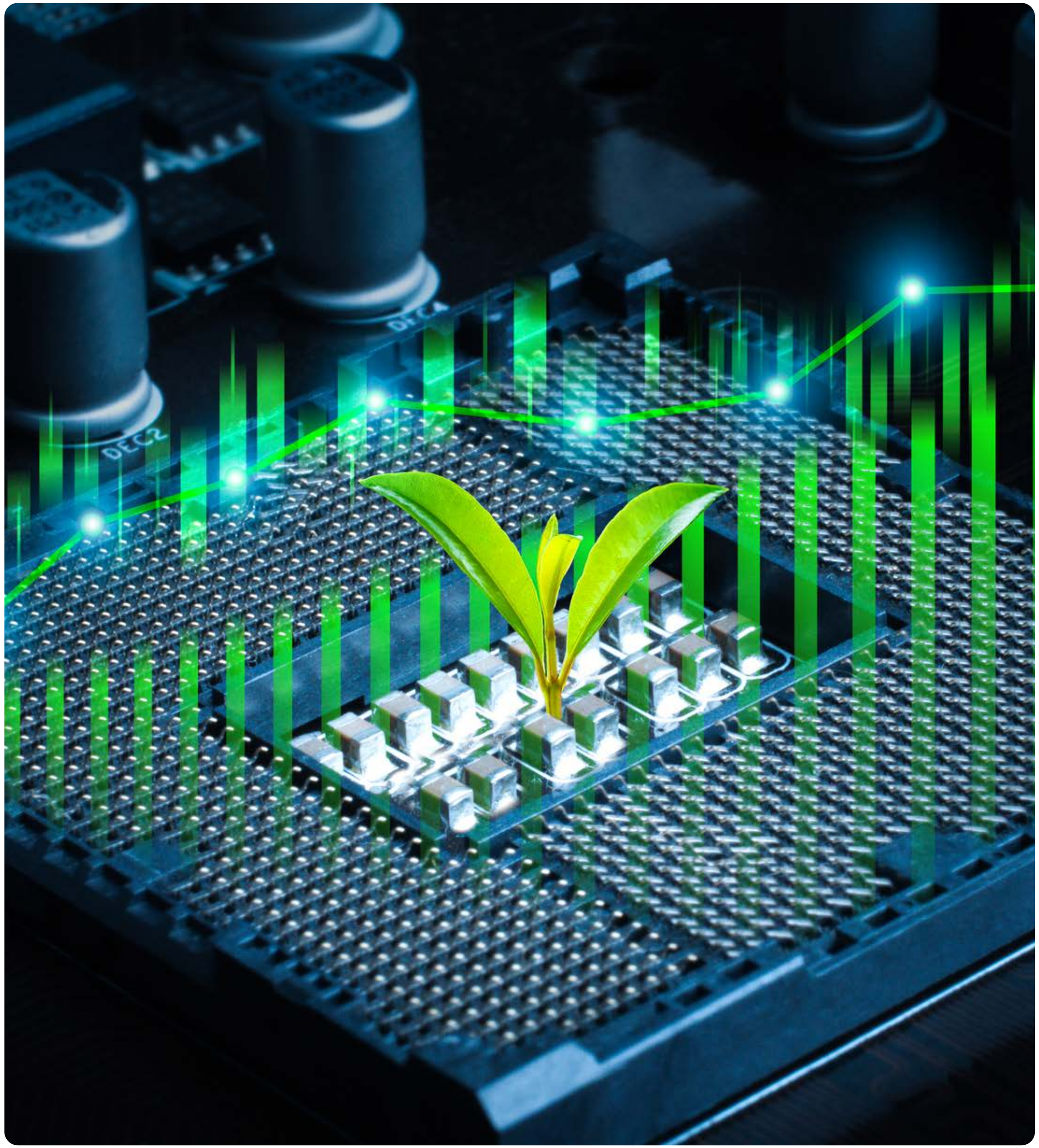
"Becoming the first company in the Source-to-Pay industry to achieve ISO 42001 certification is a milestone we don't take lightly. We understand it represents more than the certificate itself. It means that when our customers use AI-powered capabilities within JAGGAER, they can do so knowing that those capabilities have been built, tested, and governed to the highest international standard.

AI has enormous potential to transform how organizations manage procurement and supply chains — making decisions faster, smarter, and more accountable. But that potential is only realized when AI is trustworthy. ISO 42001 gives us a rigorous, independently verified framework to ensure it is.

We did not pursue this certification because the industry required it. We pursued it because our customers deserve it — and because responsible innovation is the only kind worth building."

GP Polavarapu
Chief Digital & AI Officer, JAGGAER

SUSTAINABLE SUPPLY CHAIN AND PRODUCT IMPACT



12. Sustainable Supply Chain

12.1 – Supplier ESG Screening & Assessment

As part of our broader risk management approach, JAGGAER monitors the ESG performance of its suppliers to identify potential risks and opportunities for improvement across the supply chain.

Our approach is multi-layered and begins with clear expectations for responsible business conduct. All suppliers are required to comply with the ***JAGGAER Third-Party Code of Conduct***, which covers areas including fair employment practices, environmental responsibility, health and safety, human rights, and legal compliance.

All new suppliers[29] are required to complete an ESG onboarding questionnaire prior to initiating collaboration with JAGGAER. In addition, we maintain a structured third-party risk management process to monitor supplier practices on an ongoing basis.

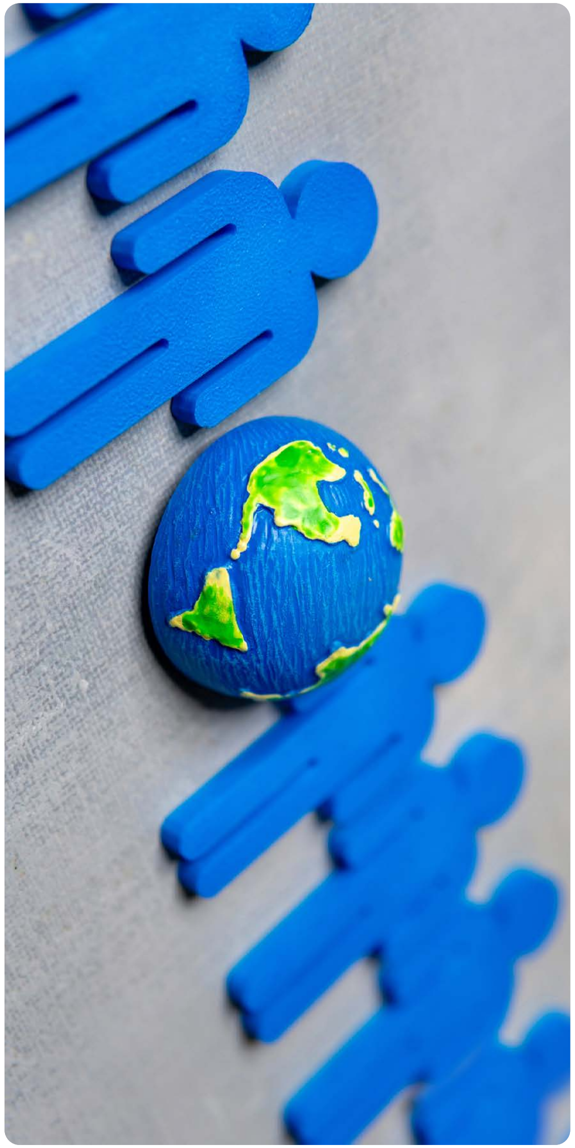
We assess supplier risks through the JAGGAER platform, which enable us to identify potential issues and engage directly with suppliers where further clarification or improvement is required. We also use the EcoVadis platform to assess and monitor the ESG performance of high-spend and critical suppliers, covering labor and human rights, environment, ethics, and sustainable procurement. This multi-layered approach reflects our commitment to transparency, accountability, and continuous improvement across our supplier base.

12.2 – Freedom of Association and Collective Bargaining

JAGGAER respects and supports the rights of employees and workers across its operations and value chain to freedom of association and collective bargaining. JAGGAER operates primarily in jurisdictions where these rights are protected by law, and no operations or suppliers have been identified as presenting significant risk in this area. In line with the Third-Party Code of Conduct, all suppliers are required to uphold fair employment practices, respect applicable labor laws, and allow workers to freely organize or join associations of their own choosing for the purpose of collective bargaining, as provided by local law or regulation. Supplier compliance is monitored through the screening and assessment processes described in section 12.1.

12.3 – Child Labor and Forced Labor

JAGGAER maintains a zero-tolerance approach to child labor and forced or compulsory labor across its operations and supply chain. As a SaaS software company whose workforce consists primarily of professionally qualified and skilled employees, JAGGAER's own operations are considered low risk in this regard. At the value chain level, and in line with the Third-Party Code of Conduct, all suppliers are explicitly prohibited from employing children under the age of 16 and from engaging in any form of worker abuse or coercion. Human rights risks are identified and mitigated through the supplier onboarding and ongoing monitoring processes described in section 12.1, including denied party screening.



29. All new suppliers - 100% of new suppliers

12.4 – Supplier ESG Risk & Performance Monitoring

To further strengthen supplier ESG oversight, JAGGAER uses two complementary EcoVadis solutions: the EcoVadis Ratings platform for broader ESG performance assessment, and the EcoVadis Carbon Action Module (CAM) for carbon-specific risk analysis.

EcoVadis Ratings provides scorecards that assess supplier performance across four dimensions: environmental impact, labor and human rights, ethics, and sustainable procurement. We encourage strategic suppliers to complete EcoVadis assessments where these are not already available, and use the resulting scorecards to identify areas for improvement and inform supplier engagement. For suppliers with active EcoVadis scorecards, we monitor key performance indicators across environmental, social, and governance dimensions, including environmental performance, labor and human rights practices, ethics, and sustainable procurement.[30] The results are as follows:

E Environmental

- **83%** have taken actions on energy consumption and GHG emissions
- **77%** report on energy consumption and GHG emissions
- **65%** consume some energy from renewable sources
- **57%** have committed to set an emissions reduction target validated by SBTi

S Social

- **80%** have a grievance mechanism or whistleblowing procedure in place
- **99%** have labor and human rights policies on preventing discrimination and harassment
- **91%** have measures on employee health and safety

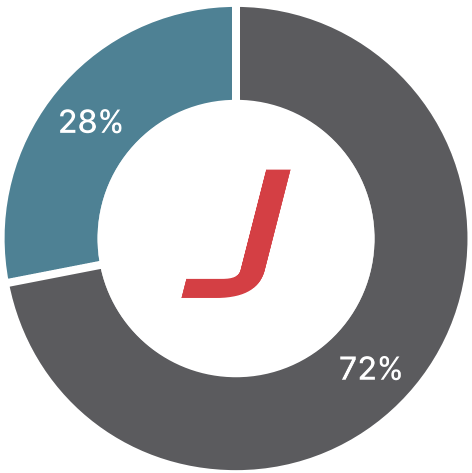
G Governance

- **96%** have taken actions on information security
- **44%** are signatories of the UNGC
- **70%** have a policy on sustainable procurement

EcoVadis CAM enables us to assess and monitor the carbon risk of high-spend and critical suppliers. In 2025, we continued to increase the number of suppliers screened through this tool.[31] Supplier GHG emissions risk was assessed based on three key factors:

- **GHG Intensity Risk —** based on the supplier's country of operation (high impact)
- **Transition Risk —** based on the supplier's industry of operation (low impact)
- **Procurement Risk —** based on internal supplier categorization and business criticality (medium impact)

The results indicate that the majority of our supplier base presents a relatively low GHG emissions risk, as most suppliers operate outside high-emission industries.[32]



72% - **low GHG** emissions risk suppliers
28% - **medium GHG** emissions risk suppliers

30. KPIs cover only analyzed suppliers that have EcoVadis profiles and scorecards. Period covered January 2024 to December 2025.
31. 22% of our entire supplier base was screened through EcoVadis, with the focus being on high spend and critical suppliers.
32. Risk categorization based on the EcoVadis methodology; Overall risk levels depend on the GHG intensity risk, transition risk and procurement risk.

In terms of emissions management maturity, 63% of analyzed suppliers demonstrate at least core elements of a GHG management system, including initial decarbonization commitments and reporting activities. More than 23% of suppliers are considered industry leaders, with advanced emissions management practices and established decarbonization strategies.

We are committed to continuous improvement of our practices regarding sustainable procurement, thus our aim is to:

1. Train 100% of our employees from the procurement team on environmental issues in the supply chain by 2028.
2. Train 100% of our employees from the procurement team on social issues in the supply chain by 2028.
3. Increase the number of new suppliers assessed through a questionnaire on environmental topics by 20% by 2028.[32]
4. Increase the number of new suppliers assessed through a questionnaire on social topics by 20% by 2028.[32]

32. In our 2024 ESG Report, we set a 2026 deadline for these two targets. Since then, we have transitioned to new assessment methodology to support this process. To ensure a smooth transition and allow sufficient time to assess our new supplier base under the updated methodology, we have extended the target deadline to 2028.

13. ESG in Action: Product Enablement & Impact

13.1 – Embedding ESG in JAGGAER One

Driving Sustainable Impact Across the Source-to-Pay Process

JAGGAER continues to advance the integration of sustainability into procurement through its Source-to-Pay (S2P) platform and supplier collaboration capabilities. Sustainability-driven procurement practices support cost efficiency, strengthen risk management, and create opportunities for long-term value creation.

In 2025, we further enhanced our platform to enable customers to move beyond compliance and adopt data-driven, sustainable procurement strategies. By centralizing ESG intelligence and delivering smart, embedded tools, we empower organizations to gain full visibility into supplier performance, make more responsible sourcing decisions, and build more resilient supply chains.

From Goals to Impact: Enabling ESG Leadership Through Data

JAGGAER supports organizations in translating sustainability ambitions into measurable outcomes by providing accurate, unified, and actionable ESG data across the Source-to-Pay lifecycle.

JAGGAER One solutions are designed to operationalize sustainability, reduce risk, and integrate ESG considerations into procurement processes—supporting customers in improving performance and meeting evolving regulatory expectations.

Responsible Product Design & User Commitments

JAGGAER's product responsibilities extend beyond enabling customer sustainability goals. As a platform used by procurement professionals and suppliers across more than 50 countries, we are committed to making JAGGAER One accessible to everyone, including people with disabilities, while ensuring it delivers accurate, trustworthy information and operates safely for all users. Wherever possible, JAGGAER One adheres to level AA of the Web Content Accessibility Guidelines 2.2 (WCAG), with published Accessibility Conformance Reports (ACRs) produced by third-party accessibility experts. As accessibility standards continue to change, we strive to keep our products up to date, and our efforts to improve accessibility are ongoing. These commitments are embedded in our product development approach and are described further throughout this chapter and in Section 11.

13.2 – 2025 ESG Product Highlights

In 2025, JAGGAER delivered a series of targeted platform enhancements that strengthen ESG capabilities across supplier management, compliance, emissions tracking, and data integrity. Key updates are summarized below by area.

1. Supplier Intelligence & Data Quality

Next-Generation Supplier Data via TealBook SDP Integration: JAGGAER integrated with TealBook's new Supplier Data Platform (SDP), providing access to significantly broader supplier coverage with deeper firmographics, certifications, diversity status, capabilities, and compliance attributes — continuously refreshed in real time. This accelerates supplier onboarding, strengthens compliance and diversity tracking, and future-proofs supplier data quality.

ISO-166 Compliance for Supplier Data: To improve global supplier data consistency, JAGGAER adopted the ISO standard list for provinces, counties, and states. This reduces data integrity risk, streamlines system integrations, and supports compliance across international operations.

Role-Based Access to Sensitive Supplier History: A new "View History" permission enables organizations to limit access to sensitive historical supplier data — such as tax IDs and attachments — based on internal user roles. This supports data governance, enhances security, and strengthens compliance posture.

Strengthened Supplier Onboarding Security: Re-invite functionality in the Internal Supplier Portal has been restricted to prevent unauthorized access, reducing onboarding disruptions and mitigating fraud risk.

2. ESG Intelligence & Compliance

Real-Time Supplier Risk Profiles via Moody's: An enhancement to the Moody's (BvD) integration now delivers up-to-date supplier risk scores—moving beyond point-in-time assessments to support continuous risk monitoring and stronger governance alignment.

Enhanced Sanctions Screening via Descartes Visual Compliance: JAGGAER Supplier Management+ now transmits full street-level address data to Descartes Visual Compliance, enriching supplier match profiles. This reduces false positives, shortens clearance cycles, and strengthens audit defensibility.

Improved Supplier Matching via Prewave ID: Prewave ID has been added as the primary supplier identifier in the Prewave integration, improving supplier matching accuracy across platforms and enhancing accessibility for customers without a D&B license.

Automated Bank Account Validation via Trustpair: Trustpair verification is now embedded directly into supplier registration and review workflows, with auto-approve and auto-hold logic based on verification outcomes. This reduces fraud risk, cuts manual review cycles, and provides an auditable compliance trail.

Improved Fraud Detection for Individual Suppliers via Trustpair: First and last name data is now transmitted separately for individually registered suppliers, improving Trustpair's ability to distinguish natural persons from legal entities and enhancing payment verification accuracy.

Shared Transaction IDs Across JAGGAER and Trustpair: A unified transaction ID now links supplier verifications across both platforms, eliminating reliance on timestamps and simplifying reconciliation for compliance and audit purposes.

3. Emissions & Sustainability Tracking

Enhanced CO_2 Calculations via Carbmee (Direct Sourcing): New Carbmee-specific fields have been added to the Cost Breakdown (CBD) in Direct Sourcing, capturing supplier-reported energy sources and recycled material use. This enables more accurate, supplier-informed Scope 3 emissions calculations and supports deeper sustainability insights at the sourcing stage.

4. Regulatory Compliance

e-Invoicing Mandate Support: In advance of upcoming e-invoicing mandates across multiple markets, JAGGAER has introduced compliance support for Germany, Belgium, France, and Saudi Arabia. Additionally, JAGGAER supports seamless reception and processing of PEPPOL invoices within the platform. This eliminates manual paper-based procedures, simplifies cross-border AP operations, and ensures regulatory compliance.

New Commercial Scoring Formula for Italian Public Sector: A “Non Linear With Threshold” scoring formula has been added to commercial envelope configuration in support of Italian Codice Appalti procurement rules (Articolo 2 bis, Allegato I.13). This ensures that public sector buyers in Italy can evaluate bids directly within JAGGAER in full compliance with national legal standards.

5. Data Security & Governance

PGP Encryption for Data Source Manager Exports: Files exported from JAGGAER’s Data Source Manager (DSM) can now be PGP-encrypted, supporting compliance with European Central Bank data security requirements and strengthening overall data protection practices.

UK Hosting for JAGGAER One Data Lake: The JAGGAER One Data Lake is now available with UK-based hosting, enabling UK customers to fully leverage JAGGAER One Analytics while meeting data residency and sovereignty requirements.

Regional Agent Configuration for JAGGAER Assist: JAGGAER Assist now supports region-specific DialogFlow agent creation, allowing customers to control where their conversational AI data is stored. This enables compliance with regional data sovereignty regulations across North East Asia, South East Asia, Western Europe, and other key geographies.

Automated User Deprovisioning: A new automated deprovisioning feature deactivates inactive buyer user accounts after a configurable period of inactivity, reducing security risks and ensuring responsible resource management without manual intervention.

Multi-Factor Authentication Enhancements (Buyer and Supplier): SMS-based MFA has been introduced for both buyer identity management (Buyer IDM) and the Supplier Identity Management portal, expanding authentication flexibility and strengthening cybersecurity across the platform. For Buyer IDM, MFA via SMS can be used alone or alongside additional methods, with an extra OTP-via-email verification step added during MFA setup.

SSO Integration for Mobile App: Single Sign-On (SSO) has been enabled for the JAGGAER Intelligence mobile app via Buyer IDM, aligning with enterprise security policies, streamlining authentication, and improving user adoption through corporate credential access.

ISO 20022 Payment Processing Support: Configurable integrations supporting the ISO 20022 payment format for ACH, Wire, and Check payments have been introduced, expanding JAGGAER Pay compatibility with financial institutions across the US and Canada and supporting fair, transparent, and compliant payment practices.

13.3 – ESG Capabilities Across the Source-to-Pay Process

At JAGGAER, sustainability is embedded directly into every stage of the procurement process — not treated as a separate consideration. The capabilities below reflect our commitment to making responsible procurement practical and accessible for our customers, across every step of the Source-to-Pay lifecycle.

Supplier Intelligence

Understanding who you work with is the foundation of responsible procurement. We give customers the tools to collect, verify, and act on supplier ESG data at scale — supporting more informed and responsible decision-making.

- Collect standardized ESG data across suppliers to improve decision-making
- Design ESG- and risk-focused qualification assessments
- Use scorecards and KPIs to monitor performance and compliance
- Automate supplier development plans, including carbon reduction actions
- Create alerts for certification expirations
- Use AI to verify compliance documentation
- Enhance supplier insights via integrations with ESG data providers (EcoVadis sustainability scores & Carbon Actions; Carbmee Scope 3 emissions; Supplier Risk Scores from Sphera; Real-time risk alerts from Prewave; TealBook diversity and firmographic data)

Category Management

Sustainable procurement starts with strategy. We equip category managers with the intelligence and tools to embed ESG thinking into how they plan, source, and engage across their supplier base.

- Develop ESG-driven category strategies using tools such as PESTLE analysis
- Guide users and suppliers through ESG initiatives using JAGGAER Adopt
- Integrate supplier sustainability data into category planning
- Track and report savings from sustainability initiatives
- Enhance strategies through external data integrations (e.g., Beroe insights)
- Set automated Beroe price change alerts in JAGGAER for specific categories or materials, triggered by user-defined thresholds

Spend Management

Knowing where money goes is knowing where impact goes. We help customers align their spending patterns with their sustainability ambitions — making ESG performance visible at the category, supplier, and regional level.

- Align sustainability policies and targets with procurement decisions
- Analyze GHG emissions by category, region, and supplier
- Combine spend and ESG data to identify and engage high-impact suppliers
- Export emissions data for reporting, including transportation and regional factors

Sourcing

Every sourcing event is an opportunity to make a more responsible choice. We embed ESG criteria directly into RFI and RFQ processes, ensuring sustainability is evaluated alongside cost and quality.

- Embed ESG criteria into RFI and RFQ processes
- Evaluate suppliers based on sustainability performance during negotiations
- Filter and block non-compliant suppliers using real-time intelligence
- Calculate more accurate CO_2 emissions in RFQ cost breakdowns via Carbmee integration

Contracts

A contract is only as responsible as the commitments it contains. We help customers embed ESG clauses, track compliance automatically, and use AI to identify deviations before they become risks.

- Include ESG clauses and automate compliance tracking
- Link contract obligations to communications, ensuring ESG commitments are tracked, auditable, and documented throughout the contract lifecycle
- Use AI to assess deviations of ESG clauses against company standards
- Identify ESG-related clauses through advanced search capabilities

Supply Chain Collaboration

Resilience and responsibility go hand in hand. We give customers the visibility and tools to monitor ESG and risk performance across their supply chain — proactively and continuously.

- Optimize logistics to reduce emissions and waste
- Monitor ESG and risk KPIs through dashboards and alerts
- Support equitable supplier relationships
- Enable proactive risk mitigation

eProcurement

Day-to-day purchasing decisions add up. We guide buyers toward sustainable options at the point of purchase — reducing emissions, minimizing fraud risk, and promoting ethical procurement through transparent digital workflows.

- Guide buyers toward sustainable purchasing options
- Reduce fraud and emissions through digital processes and integrations
- Promote ethical procurement through transparent workflows

Payments

Responsible procurement ends with responsible payment. We help customers validate suppliers, ensure timely and fair payment — including to diverse suppliers — and maintain full compliance with global financial regulations.

- Validate supplier bank accounts globally (e.g., Trustpair)
- Ensure timely and fair payments, including to diverse suppliers
- Maintain compliance with AML, anti-corruption, and fair trade requirements

Invoicing

Even at the invoicing stage, sustainability matters. We eliminate paper, reduce fraud risk, and support fair payment practices — ensuring the end of the procurement process is as responsible as the beginning.

- Reduce fraud risk through automation
- Lower environmental impact by eliminating paper processes
- Support fair and transparent payment practices

JAI: Advancing Responsible Procurement Across ESG Dimensions

JAGGAER Intelligence (JAI), our AI-powered source-to-pay concierge, is designed not only to drive procurement efficiency, but to support the responsible, transparent, and inclusive practices that underpin our ESG commitments.

E Environmental

By reducing maverick spend and enforcing sourcing policies at the point of action, JAI helps organizations direct purchasing toward compliant, approved channels and suppliers. Its ability to surface spend analysis, supplier concentration risks, and category-level insights on demand gives procurement teams the visibility needed to make more intentional, policy-aligned sourcing decisions — a foundation for embedding environmental criteria into supplier selection and spend management.

S Social

JAI reduces friction for suppliers of all sizes by offering self-service onboarding, guided document submission, and issue resolution without requiring a support ticket. This lowers the barrier to entry for smaller and diverse suppliers engaging with enterprise procurement processes. Additionally, JAI delivers consistent, policy-aligned guidance to all users regardless of region, language, or procurement experience; supporting equitable access to information across global teams and reducing reliance on informal knowledge networks.

G Governance

JAI is built with accountability at its core. Every response cites its source, every agent action is logged, and configurable checkpoints require human review before high-stakes steps proceed. This full audit trail (traceable back to policy documents) supports auditors and compliance teams with the evidence they need. JAI aligns with ISO/IEC 42001 and GDPR, operates with tenant-level data isolation, and ensures customer data is never used to train foundation models. Its transparent monitoring and AI controls give administrators full visibility into usage, access, and policy exceptions.

13.4 – Supplier ESG Intelligence & Data Partnerships

JAGGAER collaborates with a diverse ecosystem of technology partners to enhance the quality and depth of sustainability and compliance insights within its platform. Beyond standard integrations with these partners, JAGGAER also can offer JAGGAER Link to further facilitate flexible connectivity across the partner ecosystem, enabling clients to connect with any third-party provider of their choice.

These partnerships enable customers to enrich their procurement data with verified third-party ESG metrics, supporting more informed decision-making, improved risk management, and long-term value creation across their supply chains.

Our supplier ESG data is validated through integrations with independent third-party providers — including EcoVadis, Carbmee, Sphera, and Prewave — so customers can act on verified, up-to-date intelligence. Built-in document validation and fraud detection further protect data integrity across the platform. Beyond the platform itself, the JAGGAER Trust Center provides customers and partners with clear, accessible information on data security, privacy practices, and service reliability, supporting confident and informed use of our solutions.

Sustainable Procurement

Environmental	Social	Ethics/Governance
ecovadis	ecovadis	DESCARTES
beroe	beroe	dun & bradstreet
carbmee	dun & bradstreet	trustpair
CHEMWATCH	TealBook	JAGGAER TIN Matching
sphera	sphera	Moody's Analytics
prewave	prewave	
3E		

General Compliance

Adobe Acrobat Sign, BeeLiveIT Technology&Consulting, pendo, sovos, Commerce Decisions, DocuSign, COMARCH, b2brouter, pwc

APPENDIX & ESG DISCLOSURES

14. Reporting Methodology & Boundaries

14.1 – About this Report

This report presents JAGGAER's Environmental, Social, and Governance (ESG) performance for the period ***1 January to 31 December 2025***. The report is published on an ***annual basis***.

The content has been prepared with reference to the ***Global Reporting Initiative (GRI) Standards***, which provide a globally recognized framework for sustainability reporting. The GRI Standards support transparency, comparability, and consistency in ESG disclosures by focusing on topics that reflect the organization's most significant impacts on the economy, environment, and society.

It also reflects selected elements of emerging regulatory frameworks, including principles of the DMA as defined by the ESRS under the Corporate Sustainability Reporting Directive (CSRD), which were used to identify and prioritize the material topics disclosed in this report.

In addition, this report includes a ***SASB Index***, reflecting our alignment with the SASB Software & IT Services industry standard. The SASB Standards, originally developed by the Sustainability Accounting Standards Board and now overseen by the International Sustainability Standards Board (ISSB), provide industry-specific guidance on sustainability topics relevant to investors. Where applicable, disclosures are provided or referenced within this report.
We welcome feedback from our stakeholders to continuously improve the quality and relevance of our reporting. For any questions or comments, please contact us at ***esg@jaggaer.com***.

This report contains forward-looking statements, including targets, goals, and commitments relating to our environmental, social, and governance ambitions (such as net zero, water and waste reduction, and training objectives). These statements reflect our current expectations and aspirations as of the date of publication, are based on assumptions that may change, and are subject to risks and uncertainties beyond our control; actual results may differ materially, and JAGGAER undertakes no obligation to update any forward-looking statement except as required by law.

JAGGAER has not obtained external assurance for this report or the data disclosed within it. The company continues to evaluate opportunities to enhance data quality and assurance processes in future reporting cycles.

Where revisions to previously reported data have been identified, these are noted in the relevant footnotes throughout this report.

14.2 – Organizational Boundaries

Our reporting covers the full scope of JAGGAER's global operations, comprising 17 legal entities across multiple geographies — reflecting our commitment to transparent and comprehensive disclosure.

Scope of Reporting

This report covers JAGGAER LLC and its consolidated legal entities, aligned with our financial reporting boundary, including:

- JAGGAER APAC Pty. Ltd.
- Jaggaer Austria GmbH
- JAGGAER Canada Holdings ULC
- JAGGAER Nordics OY
- JAGGAER France S.A.S.
- Jaggaer Deutschland GmbH
- Jaggaer India Private Limited
- BravoSolution Italia S.p.A.
- BravoSolution S.p.A.
- Jaggaer Arabia for Information Technology
- JAGGAER Serbia doo Beograd
- Jaggaer Asia Pacific Pte Ltd.
- BravoSolution España S.A.U.
- JAGGAER Benelux B.V.
- Jaggaer FZ-LLC
- BravoSolution UK Ltd.
- JAGGAER, LLC

The information presented in this report draws on internal management data, third-party inputs, and established reporting methodologies, as further described in Section 14.3. We have made every effort to ensure the accuracy and completeness of the data disclosed. Where direct measurement was not practicable, estimates and assumptions have been applied; these are noted where material.

14.3 – GHG Accounting Methodology

Reporting Period & Scope of Disclosure

This note covers JAGGAER's total absolute operational GHG emissions across Scope 1, Scope 2, and Scope 3 for the calendar year ending 31 December 2025. The inventory encompasses all business locations subject to JAGGAER's operational control.

Calculation Methodology

GHG emissions were quantified using an enterprise sustainability software platform — Watershed Technology — that collects, processes, and reports consumption and activity data across all in-scope locations, applying emission factors drawn from recognized international sources.

JAGGAER transitioned to Watershed as its external GHG calculation provider in 2025. This transition enhanced data granularity and auditability. No restatements of prior-year reported data were required as a result of this change. Watershed incorporates the following methodologies in its software[33]:

- Follows the guidelines from the GHG Protocol Corporate Accounting and Reporting Standard (2004), the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011), and the European Sustainability Reporting Standards (ESRS E1): "Climate Change" published by EFRAG (2024).
- For financed emissions, follows the Partnership for Carbon Accounting Financials (PCAF) Standard.

Organizational Boundary

JAGGAER applies the operational control approach to consolidate GHG emissions. Under this approach, JAGGAER accounts for 100% of emissions from operations over which it has full authority to introduce and implement operating policies. Emissions from activities beyond operational control but within the value chain are disclosed under Scope 3.

Operational Boundary

- Scope 1: Direct emissions from owned or controlled sources, including fuel combustion and refrigerant leakage
- Scope 2: Emissions from the generation of purchased electricity and energy consumed by JAGGAER. Reported using the location-based method unless otherwise noted
- Scope 3: Indirect emissions from upstream and downstream value chain activities. Categories included[34]:
    - 3.1 Purchased goods and services
    - 3.2 Capital goods
    - 3.3 Fuel- and energy-related activities
    - 3.5 Waste
    - 3.6 Business travel (air, rail, road, accommodation)

Greenhouse Gases Covered

The inventory covers all seven greenhouse gases regulated under the Kyoto Protocol. All values are expressed in metric tonnes of carbon dioxide equivalent (tCO_2e) using 100-year global warming potential (GWP) factors from the IPCC Fifth Assessment Report (AR5).

- Carbon dioxide (CO_2)
- Biogenic CO_2
- Methane (CH_4)
- Nitrous oxide (N_2O)
- Hydrofluorocarbons (HFCs)
- Nitrogen trifluoride (NF_3)
- Perfluorocarbons (PFCs)
- Sulphur hexafluoride (SF_6)

33. Watershed's methodologies and emission factors undergo updates and third-party review that results in a statement of limited assurance at least annually. These updates include incorporating newer data, improving the granularity of measurement approaches, and creating custom methodologies to assist customers with needs outside the standard sector guidance.
34. Category 3.7 Employee Commuting has been calculated but is excluded from reported totals, consistent with the materiality assessment conducted under JAGGAER's SBTi target-setting process in 2021. JAGGAER intends to conduct a rebaselining exercise, at which point the materiality of this category will be formally reassessed and inclusion in reported figures considered if applicable. Category 3.4 and Category 3.8 are not applicable to JAGGAER.

Emissions Factors Databases

Emissions factors applied are drawn from leading international databases, selected on the basis of scope coverage, geographic applicability, and methodological credibility. The following databases inform the calculation of emissions across Scope 1, Scope 2, and Scope 3 categories:

- **CEDA (Comprehensive Environmental Data Archive):** Primary spend-based emissions factor database applied to Scope 3 Category 1 (Purchased Goods & Services).
- **EPA Emissions Factors Hub:** Applied to Scope 1 stationary combustion sources, including natural gas, as well as location-based Scope 2 emissions factors for U.S. operations.
- **CDP Supplier-Specific Emissions Factors:** Applied to Scope 3 Category 1 where suppliers have submitted sufficient quality CDP disclosures, replacing industry average factors for qualifying vendors.
- **DEFRA (Department for Environment, Food & Rural Affairs):** Applied to Scope 3 Category 5 and Category 6 business travel emissions, covering air, rail, road, and hotel accommodation.
- **IEA (International Energy Agency) Grid Electricity Emissions Factors:** Applied to location-based Scope 2 emissions calculations for international operations.

Use of Estimates & Measurement Uncertainty

The preparation of the JAGGAER's GHG inventory requires the application of professional judgements, estimates, and assumptions that may affect reported values. Where primary activity data are unavailable, estimates are derived using historical consumption patterns, recognized default factors, or interpolation from comparable periods and facilities.

JAGGAER's carbon footprint is calculated within the Watershed platform using activity- and spend-based data, with all GHG calculations subject to a comprehensive review to identify and resolve anomalies and data gaps before final reporting. Reported figures are subject to the statistical and systematic uncertainties inherent in carbon accounting methodologies.

Certain data inputs are sourced from suppliers and other third-party value chain participants. While such sources are considered reliable, the accuracy of third-party data has not been independently verified, and their internal data controls have not been assessed. JAGGAER will continue to improve data quality over successive reporting cycles as supplier engagement and data collection processes mature.

All reported figures represent the best available data at the time of publication. Should materially more accurate information become available, JAGGAER reserves the right to revise reported values accordingly.

Verification & Assurance

The 2025 GHG emissions inventory has been prepared in accordance with the GHG Protocol Corporate Standard. The data have not been subject to independent third-party verification for the current reporting year. JAGGAER recognizes third-party assurance as a key element of reporting credibility and is evaluating pathways to obtain limited assurance in future reporting cycles.

15. Reporting Frameworks & Content Index

15.1 – DMA Mapping - Double Materiality and GRI Alignment

Short Description of Material Topics

Environmental

- **Climate Change Mitigation:** Managing greenhouse gas emissions across operations and the value chain, while supporting customer decarbonization
- **Energy Management:** Improving energy efficiency across offices and IT infrastructure
- **Air Pollution:** Preventing and reducing harmful emissions that affect air quality
- **Water & Waste Management:** Promoting responsible water use, waste reduction, and recycling across our operations

Social

- **Working Conditions (Own Workforce):** Providing a safe, healthy, and supportive working environment for employees
- **Working Conditions (Value Chain):** Promoting fair and safe working conditions across the supplier network
- **Equal Treatment & Opportunities:** Fostering an inclusive workplace with equal access to opportunities
- **Other Work-Related Rights:** Upholding human rights standards across operations and the value chain
- **Information-Related Impacts for Consumers and End-Users:** Enabling transparency and informed decision-making through our solutions
- **Personal Safety of Consumers and End-Users:** Ensuring products and services support safe and responsible use
- **Social Inclusion of Consumers and End-Users:** Ensuring accessibility and equitable access to services for all users

Governance

- **Data Security & Customer Privacy:** Protecting sensitive data through strong cybersecurity and privacy practices
- **Corruption & Bribery:** Preventing unethical conduct through policies, controls, and training
- **Supplier Relationship Management:** Managing supplier performance and promoting responsible practices across the value chain
- **Corporate Culture:** Fostering a culture of accountability, collaboration, and ethical behavior
- **Protection of Whistle-blowers:** Ensuring safe channels and protection for individuals raising concerns

GRI and ESRS Topic Mapping

The table on the next page presents JAGGAER's material topics and their alignment with relevant ESRS sustainability matters and GRI Standards, ensuring continuity with prior GRI-based reporting while supporting a progressive transition toward ESRS-aligned disclosures.

This mapping does not constitute or imply full compliance with the ESRS. JAGGAER is not currently subject to mandatory CSRD reporting obligations, and this report is not intended to represent a complete or audited ESRS disclosure. The ESRS references included in this table are provided for indicative purposes only, to support comparability and demonstrate the direction of our reporting evolution.

Our disclosures continue to be prepared with reference to the GRI Standards, which remain the primary framework for this report.

	Material Topic	ESRS Sustainability Matters	GRI Standards	Report Section
E	Climate Change Mitigation	E1 Climate Change	GRI 305	5. Climate Strategy & Plan Zero
	Energy Management	E1 Climate Change	GRI 302	5.4 Energy Consumption & Intensity
	Air Pollution	E2 Pollution	GRI 305	6.2 Resource Efficiency, Waste Management & Air Pollution
	Water & Waste Management	E3 Water & E5 Circular Economy	GRI 303; GRI 306	6.2 Resource Efficiency, Waste Management & Air Pollution
S	Working Conditions (Own Workforce)	S1 Own Workforce	GRI 403; GRI 404	9. Health, Safety & Wellbeing; 8. Employee Engagement & Development
	Working Conditions (Value Chain)	S2 Workers in Value Chain	GRI 414	12. Sustainable Procurement
	Equal Treatment & Opportunities	S1 Own Workforce	GRI 405	7. People, Culture & Talent
	Other Work-Related Rights	S1 Own Workforce, S2 Workers in Value Chain	GRI 407; GRI 408; GRI 409	12. Sustainable Procurement
	Information-Related Impacts (Consumers)	S4 Consumers & End-users	GRI 417	13. ESG in Action: Product Enablement & Impact
	Personal Safety of Users	S4 Consumers & End-users	GRI 416	11. Ethics, Compliance & Responsible Business; 13. ESG in Action: Product Enablement & Impact
	Social Inclusion of Consumers and End-Users	S4 Consumers & End-users	GRI 416; GRI 417	11. Ethics, Compliance & Responsible Business; 13. ESG in Action: Product Enablement & Impact
G	Data Security & Customer Privacy	G1 Business Conduct	GRI 418	11. Ethics, Compliance & Responsible Business
	Corruption & Bribery	G1 Business Conduct	GRI 205	11.2 Anti-Corruption & Whistleblower Mechanisms
	Supplier Relationship Management	G1 Business Conduct, S2 Workers in Value Chain	GRI 308; GRI 414	12. Sustainable Procurement
	Corporate Culture	G1 Business Conduct	GRI 401; GRI 404; GRI 405	11.1 Code of Conduct & Third-Party Standards
	Protection of Whistle-blowers	G1 Business Conduct	GRI 205	11.2 Anti-Corruption & Whistleblower Mechanisms

15.2 – GRI Content Index

This report was prepared with reference to the GRI Sustainability Reporting Standards. This index includes location of the relevant Disclosures information in the report.

Disclosure	Report Location / Description	Page
GRI 2: General Disclosures 2021		
2-1 Organizational details	2.1 Company Overview	6
2-2 Entities included in the organization's sustainability reporting	14.2 Organizational Boundaries 14.3 GHG Accounting Methodology & GHG Protocol	61, 62
2-3 Reporting period, frequency and contact point	14.1 About this Report	61
2-4 Restatements of information	14.1 About this Report	61
2-5 External assurance	14.1 About this Report	61
2-6 Activities, value chain and other business relationships	3. Double Materiality & ESG Priorities	11
2-7 Employees	7.1 Workforce Overview 16.2 Social Metrics	28, 77
2-8 Workers who are not employees	7.1 Workforce Overview 16.2 Social Metrics	28, 77
2-9 Governance structure and composition	10.1 ESG Governance Structure	39
2-12 Role of the highest governance body in overseeing the management of impacts	10.1 ESG Governance Structure	39
2-13 Delegation of responsibility for managing impacts	10.1 ESG Governance Structure	39
2-14 Role of the highest governance body in sustainability reporting	10.1 ESG Governance Structure	39
2-22 Statement on sustainable development strategy	1.1 Letter from CEO 2.6 ESG in Our Corporate Strategy	4, 10
2-23 Policy commitments	7.2 People, Culture & Communities 11.1 Code of Conduct & Third-Party Standards 11.3 Human Rights & Modern Slavery	28, 40

Disclosure	Report Location / Description	Page
2-24 Embedding policy commitments	7.2 People, Culture & Communities 8.3 Learning & Development 11.1 Code of Conduct & Third-Party Standards 11.5 Compliance, Certifications & Controls	28, 32, 40, 44
2-25 Process to remediate negative impacts	7.2 People, Culture & Communities 11.2 Anti-Corruption & Whistleblower Mechanisms 12.1 Supplier ESG Screening & Assessment 12.2 Freedom of Association & Collective Bargaining	28, 40, 49
2-26 Mechanisms for seeking advice and raising concerns	11.1 Code of Conduct & Third-Party Standards 11.2 Anti-Corruption & Whistleblower Mechanisms	40
2-27 Compliance with laws and regulations	7.2 People, Culture & Communities 11.5 Compliance, Certifications & Controls	28, 44
2-29 Approach to stakeholder engagement	3. Double Materiality & ESG Priorities 8. Employee Engagement & Development	11, 30
2-30 Collective bargaining agreements	7.2 People, Culture & Communities	28
GRI 3: Material Topics 2021		
3-1 Process to determine material topic	3. Double Materiality & ESG Priorities	11
3-2 List of material topics	3.4 Key Material Topics 15.3 DMA Mapping	13, 64
3-3 Management of material topics	3. Double Materiality & ESG Priorities	11
GRI 205: Anti-corruption 2016		
205-1 Operations assessed for corruption risks	11.5 Compliance, Certifications & Controls	44
205-2 Anti-corruption training & communication	11.5 Compliance, Certifications & Controls 16.3 Governance Metrics	44, 80

Disclosure	Report Location / Description	Page
GRI 302: Energy 2016		
302-1 Energy consumption within the organization	5.4 Energy Consumption & Intensity	21
302-3 Energy intensity	5.4 Energy Consumption & Intensity	21
302-4 Reduction of energy consumption	5.4 Energy Consumption & Intensity	21
302-5 Reductions in energy requirements of products	Not applicable for software company with no physical product energy labeling	–
GRI 303: Water and Effluents 2018		
303-5 Water consumption	6.2 Resource Efficiency & Waste Management	24
GRI 304: Biodiversity		
304-3 Habitats protected or restored	6.3 Biodiversity & Reforestation Initiatives	26
GRI 305: Emissions 2016		
305-1 Direct (Scope 1) GHG emissions	5. Climate Strategy & Plan Zero	17
305-2 Energy indirect (Scope 2) GHG emissions	5. Climate Strategy & Plan Zero	17
305-3 Other indirect (Scope 3) GHG emissions	5. Climate Strategy & Plan Zero	17
305-4 GHG emissions intensity	5. Climate Strategy & Plan Zero	17
305-5 Reduction of GHG emissions	5. Climate Strategy & Plan Zero	17
305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	6.2 Resource Efficiency, Waste Management & Air Pollution	24
GRI 306: Waste 2020		
306-1 Waste generation and significant waste-related impacts	6.2 Resource Efficiency, Waste Management & Air Pollution	24
306-3 Waste generated	6.2 Resource Efficiency, Waste Management & Air Pollution	24

Disclosure	Report Location / Description	Page
GRI 308: Supplier Environmental Assessment 2016		
308-1 New suppliers that were screened using environmental criteria	12. Sustainable Supply Chain	49
GRI 401: Employment 2016		
401-1 New employee hires and turnover	16.2 Social Metrics	77
401-3 Parental leave	9.2 Work-Life Balance & Flexible Work 16.2 Social Metrics	33, 77
GRI 403: Occupational Health and Safety 2018		
403-1 Occupational health and safety management system	9.1 Occupational Health & Safety	33
403-2 Hazard identification, risk assessment, and incident investigation	9.1 Occupational Health & Safety	33
403-5 Worker training on occupational health and safety	9.1 Occupational Health & Safety	33
403-6 Promotion of worker health	9.2 Work-Life Balance & Flexible Wor 9.3 Employee Wellbeing Programs	33, 34
403-9 Work-related injuries	9.1 Occupational Health & Safety	33
GRI 404: Training and Education 2016		
404-1 Average hours of training per year per employee	8.3 Learning & Development	32
404-2 Programs for upgrading employee skills and transition assistance programs	8.3 Learning & Development	32
404-3 Percentage of employees receiving regular performance and career development reviews	8.2 Talent Management & Retention 16.2 Social Metrics	31, 77
GRI 405: Diversity and Equal Opportunity 2016		
405-1 Diversity of governance bodies and employees	7.3 Leadership & Gender Representation 16.2 Social Metrics	29, 77
GRI 407: Freedom of Association and Collective Bargaining 2016		
407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	12.2 Freedom of Association and Collective Bargaining	49

Disclosure	Report Location / Description	Page
GRI 408: Child Labor 2016		
408-1 Operations and suppliers at significant risk for incidents of child labor	12.3 Child Labor and Forced Labor	49
GRI 409: Forced or Compulsory Labor 2016		
409-1 Operations and suppliers at significant risk for incidents of forced and compulsory labor	12.1 Supplier ESG Screening & Assessment 11.3 Human Rights & Modern Slavery	40, 49
GRI 414: Supplier Social Assessment 2016		
414-1 Suppliers screened on social criteria	12. Sustainable Procurement	49
GRI 415: Public Policy 2016		
415-1 Political contributions	JAGGAER does not make contributions to political entities.	–
GRI 416: Customer Health and Safety 2016		
416-1 Assessment of health and safety impacts of product categories	11. Ethics, Compliance & Responsible Business 13. ESG in Action: Product Enablement & Impact	40, 52
GRI 417: Marketing and Labeling 2016		
417-1 Requirements for product and service information and labeling	11. Ethics, Compliance & Responsible Business 13. ESG in Action: Product Enablement & Impact	40, 52
GRI 418: Customer Privacy 2016		
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	11. Ethics, Compliance & Responsible Business 13. ESG in Action: Product Enablement & Impact	40, 52

15.3 – SASB Index

Industry: Software & IT Services (TC-SI)
Reporting Period: 1 January - 31 December 2025

This SASB Index reflects JAGGAER's alignment with the Software & IT Services (TC-SI) standard. Where applicable, disclosures are provided or referenced within this report. In certain cases, metrics are managed internally or are not centrally tracked due to the nature of JAGGAER's business model and cloud-based operations.

SASB Code	Metric	Response
Environmental Footprint of Hardware Infrastructure		
TC-SI-130a.1	Total energy consumed; percentage grid electricity; percentage renewable	JAGGAER monitors energy consumption and related emissions as part of its environmental management approach. As a cloud-based software provider, a significant portion of infrastructure-related energy use is managed through third-party cloud providers. Additional details are available in the ESG performance data tables, 16.1 - Environmental Metrics section.
TC-SI-130a.2	Total water withdrawn; total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	Water use is limited to office operations and sourced from municipal systems. Given the nature of JAGGAER's activities, water-related impacts are not considered material. Water consumption data is reported in the 16.1 - Environmental Metrics section.
TC-SI-130a.3	Discussion of the integration of environmental considerations into strategic planning for data center needs	JAGGAER follows a cloud-first strategy, leveraging third-party infrastructure providers (AWS). Environmental considerations are integrated into supplier selection and infrastructure decisions to support efficiency and emissions reduction. See 5.4 - Energy Consumption & Intensity section.
Data Privacy & Freedom of Expression		
TC-SI-220a.1	Description of policies and practices relating to behavioral advertising and user privacy	JAGGAER maintains global data privacy and protection policies aligned with applicable regulations and industry standards. These are embedded within its governance framework and described in the Data Privacy & Information Security section.
TC-SI-220a.2	Number of users whose information is used for secondary purposes	JAGGAER operates a B2B enterprise software model and does not rely on the secondary use of customer data as part of its core business activities.
TC-SI-220a.3	Total amount of monetary losses as a result of legal proceedings associated with user privacy	Legal and regulatory matters, including those related to data privacy, are managed through established internal governance and compliance frameworks.

SASB Code	Metric	Response
TC-SI-220a.4	Number of law enforcement requests for user information; number of users whose information was requested; percentage resulting in disclosure	JAGGAER complies with applicable legal requirements for government data requests. All requests are subject to internal review processes to ensure validity and appropriateness. Specifics are not shared.
TC-SI-220a.5	List of countries where core products or services are subject to government- required monitoring, blocking, content filtering, or censoring	JAGGAER's solutions are not designed for or subject to government-mandated monitoring, blocking, or content filtering in the context of its service offerings.
Data Security		
TC-SI-230a.1	Number of data breaches; percentage involving personally identifiable information; number of users affected	JAGGAER maintains a comprehensive information security and incident response framework designed to prevent, detect, and respond to data security incidents. Due to legal and confidentiality considerations, further disclosures are not publicly disclosed.
TC-SI-230a.2	Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards	JAGGAER applies a structured, risk-based approach to cybersecurity, supported by internal controls, continuous monitoring, and alignment with recognized industry standards. Further detail is provided in the 11.4 - Data Privacy & Information Security section.
Recruiting & Managing a Global, Diverse & Skilled Workforce		
TC-SI-330a.1	Percentage of employees that are foreign nationals; percentage located offshore	JAGGAER operates a globally distributed workforce supporting its international customer base, with employees located across multiple regions and offshore delivery locations. Tracking metrics is in progress.
TC-SI-330a.2	Employee engagement as a percentage	Employee engagement is measured through an annual global survey. In 2025, the survey achieved an 89% participation rate. Additional insights are included in the Employee Engagement Survey section.
TC-SI-330a.3	Percentage of gender and racial/ethnic group representation for management, technical staff, and all other employees	JAGGAER reports gender representation across global, management, and executive levels and continues to enhance broader diversity disclosures. Data on racial and ethnic representation is not disclosed due to confidentiality. The company is committed to equal opportunity and inclusive practices across the employee lifecycle. See 7.2 - People, Culture & Communities section.

SASB Code	Metric	Response
Intellectual Property & Competitive Behavior		
TC-SI-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	The company maintains policies and controls to ensure compliance with applicable competition laws and ethical standards. Due to legal and confidentiality considerations, further disclosures are not publicly disclosed.
Managing Systemic Risks from Technology Disruptions		
TC-SI-550a.1	Number of performance issues; number of service disruptions; total customer downtime	JAGGAER continuously monitors system performance and service availability as part of its operational risk management and reliability framework. Due to legal and confidentiality considerations, further disclosures are not publicly disclosed.
TC-SI-550a.2	Description of business continuity risks related to disruptions of operations	Business continuity and operational resilience are managed through governance, risk management, and information security frameworks. Further information is available in the 11.4 - Data Privacy & Information Security section.
Activity Metrics		
TC-SI-000.A	Number of licenses or subscriptions; percentage cloud-based	JAGGAER operates a global SaaS platform with a predominantly cloud-based delivery model supporting customers across multiple industries.
TC-SI-000.B	Data processing capacity; percentage outsourced	JAGGAER's infrastructure is supported by third-party cloud providers, enabling scalable and efficient data processing aligned with business needs.
TC-SI-000.C	Amount of data storage; percentage outsourced	Data storage is managed through outsourced cloud infrastructure providers, supporting secure and flexible operations.

16. ESG Performance Metrics & Data Tables

16.1 – Environmental Metrics

Metrics	GRI Ref.	Unit	2021	2022	2023	2024	2025
GHG EMISSIONS							
GRI 305-1, 305-2, 305-3 — GHG Emissions by Scope (Location-based method)[35]							
Scope 1	GRI 305-1	tCO_2e	400	435	256	260	268
Scope 2	GRI 305-2	tCO_2e	503	948	424	417	431
Scope 3	GRI 305-3	tCO_2e	13,322	10,981	8,048	7,600	7,599
Total GHG Emissions	GRI 305-1,2,3	tCO_2e	14,224	12,363	8,729	8,278	8,298
GRI 305-1, 305-3 — GHG Emissions by Source							
3.1 Purchased goods and services	GRI 305-3	tCO_2e	—	—	—	—	6,268
3.2 Capital goods	GRI 305-3	tCO_2e	—	—	—	—	236
3.3 Fuel- and energy-related activities	GRI 305-3	tCO_2e	—	—	—	—	220
3.5 Waste generated in operations	GRI 305-3	tCO_2e	—	—	—	—	48
3.6 Business travel — air, rail, road, hotels	GRI 305-3	tCO_2e	—	—	—	—	827
GRI 305-4 — GHG Intensity							
Scope 2 emissions per employee	GRI 305-4	tCO_2e	0.48	0.74	0.35	0.34	0.35
Total GHG emissions per employee	GRI 305-4	tCO_2e	12.10	9.95	7.29	6.82	6.72

Metrics	GRI Ref.	Unit	2021	2022	2023	2024	2025
ENERGY							
GRI 302-1, 302-3, 302-4 — Energy Consumption							
Grid electricity consumption	GRI 302-1	MWh	1,699	2,589	1,224	946	909
Renewable electricity consumption	GRI 302-1	MWh	—	—	—	—	192
Vehicle fuel consumption[36]	GRI 302-1	MWh	—	—	—	951	897
Total energy consumption within the organization	GRI 302-1	MWh	—	—	—	1,897	2,234
GRI 302-1, 302-3, 302-4 — Energy Intensity							
Electricity consumption per employee	GRI 302-3	MWh	1.50	2.03	1.00	0.78	0.89
Energy intensity per employee	GRI 302-3	MWh	—	—	—	1.56	1.81
WATER							
GRI 303-5 — Water Consumption							
Total water consumption	GRI 303-5	m^3	—	—	3,152	2,427	2,802
AIR EMISSIONS							
GRI 305-7 — Air Emissions							
CO_2	GRI 305-7	tCO_2e	—	—	—	—	695
Biogenic CO_2	GRI 305-7	tCO_2e	—	—	—	—	38
CH_4	GRI 305-7	tCO_2e	—	—	—	—	0.82
N_2O	GRI 305-7	tCO_2e	—	—	—	—	1.90

Metrics	GRI Ref.	Unit	2021	2022	2023	2024	2025
NF_3; SF_6; PFC; Non-Kyoto emissions	GRI 305-7	tCO_2e	—	—	—	—	0
HFC (refrigerants)	GRI 305-7	tCO_2e	—	—	—	—	21
WASTE							
GRI 306-3 — Waste							
Total waste generated in operations	GRI 306-3	tonnes	—	—	11.50	16.40	13.51

Table Glossary

- — = data not available
- tCO_2e = tonnes of CO_2 equivalent
- MWh = Megawatt hours
- GJ = Gigajoules
- m^3 = Cubic meters
- CO_2 - Carbon dioxide
- CH_4 - Methane
- N_2O - Nitrous oxide
- HFCs - Hydrofluorocarbons
- NF_3 - Nitrogen trifluoride
- PFCs - Perfluorocarbons
- SF_6 - Sulphur hexafluoride

35. Location-based method used for GHG Emissions by Scope, Source, GHG Intensity, Air Emissions KPIs.
35. Market-based Emissions in 2025: Scope 1: 268 tCO_2e; Scope 2: 333 tCO_2e, Scope 3: 7,145 tCO_2e
36. In 2024, KPIs for Vehicle fuel consumption, Total energy consumption and Energy intensity per employee were presented in GJ. For year-on-year comparison, these GJ values have been converted to MWh.

16.2 – Social Metrics

Metrics	GRI Ref.	Unit[37]	2021	2022	2023	2024	2025
WORKFORCE PROFILE							
GRI 2-7 — Employees							
Total employees	GRI 2-7	#	1176	1242	1197	1213	1235
Full-time employees	GRI 2-7	#	1132	1201	1159	1176	1203
Part-time employees	GRI 2-7	#	44	41	38	37	32
Permanent employees	GRI 2-7	#	1163	1218	1175	1197	1219
Temporary / fixed-term employees	GRI 2-7	#	13	24	22	16	16
Non-employee workers (contractors, agency)	GRI 2-8	#	122	115	106	109	118
EMPLOYMENT							
GRI 401-1 — New Hires & Turnover							
Number of new employee hires	GRI 401-1	#	317	312	144	163	282
Rate of new employee hires	GRI 401-1	%	28%	26%	12%	14%	23%
Employee retention rate	GRI 401-1	%	77%	79%	85%	88%	79%
GRI 401-3 — Parental Leave[38]							
Employees entitled to parental leave	GRI 401-3	#	—	—	—	—	32
Employees who took parental leave	GRI 401-3	#	—	—	—	—	32
Employees returned to work after parental leave ended	GRI 401-3	#					39
Return-to-work rate of employees that took parental leave	GRI 401-3	%	—	—	—	—	95%

Metrics	GRI Ref.	Unit	2021	2022	2023	2024	2025
DIVERSITY AND EQUAL OPPORTUNITY							
GRI 405-1 — Gender Representation (% Women)[39]							
Executive Leadership Team (% women) — C-Level	GRI 405-1	%	33%	29%	33%	29%	29%
Managers (% women) — up to C-level	GRI 405-1	%	35%	36%	36%	38%	35%
Total workforce (% women)	GRI 405-1	%	41%	42%	42%	42%	42%
GRI 405-1 — Age Group Breakdown[39]							
Below 30 years	GRI 405-1	%	14%	14%	11%	10%	12%
30–50 years	GRI 405-1	%	69%	68%	70%	69%	68%
Over 50 years	GRI 405-1	%	17%	18%	19%	21%	20%
GRI 405-1 — Generational Breakdown - *Supplementary Indicator*							
Generation Z	—	%	2%	3%	4%	4%	9%
Millennials	—	%	51%	52%	51%	53%	53%
Generation X	—	%	41%	40%	39%	38%	35%
Baby Boomers	—	%	6%	5%	5%	5%	3%
GRI 405-1 and 404-3 — Promotions by Gender - *Supplementary Indicator*							
Gender distribution of promotions — women	GRI 405-1	%	—	—	48%	44%	46%
Gender distribution of manager promotions — women	GRI 405-1	%	—	—	68%	36%	54%
TRAINING AND EDUCATION							
GRI 404-3 — Performance & Career Development Reviews							
Employees participating in regular performance and career development reviews	GRI 404-3	%	100%	100%	100%	100%	100%

Metrics	GRI Ref.	Unit	2021	2022	2023	2024	2025
OCCUPATIONAL HEALTH AND SAFETY							
GRI 403-1 / 403-2 — OHS System and Incidents							
Work-related accidents (recordable incidents)	GRI 403-2	#	—	—	—	5	1
Lost workdays	GRI 403-2	#	—	—	—	26	5
Work-related fatalities	GRI 403-2	#	0	0	0	0	0
COMPANY CULTURE - *Voluntary Disclosure*							
Employee engagement survey results							
Employee engagement score (% favorable)	—	%	—	—	65%	62%	67%
Participation rate	—	%	—	—	88%	80%	89%

37. # number of
38. Parental leave encompasses all leave granted in connection with the birth or adoption of a child, including maternity leave, paternity leave and parental leave, in accordance with applicable local legislation. For reporting purposes, only leave periods that started during the 2025 reporting year are included, even if the leave continues into 2026.
39. Two 2024 KPIs (Gender representation and Age group breakdown) have been restated following improvements to the organization's data monitoring and measurement processes implemented in 2025. The adjustments are minor in nature and reflect increased data precision rather than changes in operational activity.

16.3 – Governance Metrics

Training Program	2023	2024	2025
Security awareness training	100%	100%	100%
Data protection training	100%	100%	100%
Anti-bribery / anti-corruption training	100%	100%	100%
Anti-harassment & discrimination training (US)	100%	100%	100%
Anti-harassment & discrimination training (non-US)	100%	100%	100%
Code of Business Conduct & Ethics acknowledgement	100%	100%	100%
Information Security Policy acknowledgement	100%	100%	100%

Certification[40]	2023	2024	2025
ISO 9001 — Quality Management Systems	—	75%	75%
ISO 27001 — Information security, cybersecurity and privacy protection — Information security management systems — Requirements	67%	67%	75%
ISO 27017 — Code of Practice for information security controls for cloud services	—	67%	75%
ISO 27018 — Code of Practice for protecting personal information in public clouds	67%	67%	75%
ISO 22301 — Business Continuity Management Systems[41]	51%	58%	58%
ISO 42001 — Information technology — Artificial intelligence — Management system	—	—	58%

40. All ISO certificates cover 100% of operational sites that have functions covered by the Certificate, so if an office is not covered by the Certificate, it means that at that particular site, we don't have functions relevant for the certificate. The % presented in the report is the Coverage calculated compared to the full number of physical offices JAGGAER has.
41. In our 2024 ESG Report, ISO 22301 coverage was reported as 59%. Following a subsequent revision, the correct figure for 2024 is 58%.

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