

SUSTAINABILITY

OVERALL ASSESSMENT FROM THE MANAGEMENT'S VIEWPOINT: SUSTAINABILITY

ProSiebenSat.1 Group pursues an integrated approach to sustainable entrepreneurial activity to increase its economic, ecological and social performance. This sustainability strategy is based on our materiality analysis, which shows the impact of ProSiebenSat.1 as a media group on the environment and society while also taking into account other topics that are important to our stakeholders. Four areas of action are derived from this: Public Value & Corporate Citizenship, Diversity & Inclusion, Climate & Environment and Governance & Compliance.

By raising public awareness of socially relevant issues ProSiebenSat.1 Group creates public value – for example through news formats, reports, and awareness-raising campaigns. In the area of Corporate Citizenship, we are involved in fundraising campaigns, support social initiatives and provide media space for charitable organizations. Diversity & Inclusion are core values that we promote through accessible offerings such as subtitles and audio descriptions. In the area of Climate & Environment, we are aiming to become greenhouse gas neutral by 2030. Integrity and compliance are also of the utmost importance for our sustainable success.

ProSiebenSat.1 measures success not only by financial indicators, but we also evaluate how we integrate our sustainability strategy into our business activities and constantly adapt it to new challenges. With our Sustainability Report, which we have prepared for the first time on the basis of the European Sustainability Reporting Standards (ESRS), we reaffirm our claim to be a media company that makes a valuable contribution to an informed, enlightened and democratic society. As one of the leading independent entertainment providers in the German-speaking region, we are very aware of our great social responsibility.

This Sustainability Report is prepared on a consolidated basis for ProSiebenSat.1 Group and simultaneously fulfills all requirements for the sustainability statement in accordance with the ESRS as well as the requirements for the non-financial reporting obligations in accordance with Sections 315b to 315c of the German Commercial Code (HGB – non-financial Group statement). The sustainability statement of ProSiebenSat.1 Group is prepared in total compliance with the ESRS.

INFORMATION ON SUSTAINABILITY REPORTING IN ACCORDANCE WITH HGB AND THE EUROPEAN SUSTAINABILITY REPORTING STANDARDS

This Sustainability Report summarizes the key environmental, societal, and social developments at ProSiebenSat.1 Group. In combination with the other contents of the Annual Report 2024, the chapter thus provides a comprehensive presentation of ProSiebenSat.1 Group's corporate performance based on financial and non-financial information.

This sustainability reporting in accordance with the European Sustainability Reporting Standards (ESRS, Delegated Regulation (EU) 2023/2772 of July 31, 2023, published in the Official Journal of the European Union on December 22, 2023) also meets the requirements for the non-financial Group statement prepared in accordance with Sections 315b to 315c HGB. To fulfill our reporting obligations under commercial law, we declare the following:

- The first-time and thorough application of the ESRS as a framework in accordance with Section 315c (3) in conjunction with Section 289d HGB is due to their importance as reporting standards for sustainability reporting adopted by the European Commission. The standards of the Global Reporting Initiative (GRI) were used as an international framework for ProSiebenSat.1 Group's previous sustainability reports. As the ESRS have large overlaps with the GRI standards, additional reporting in accordance with GRI was not pursued. This also serves the purpose of clarity and comprehensibility.
- In addition, with this sustainability statement, ProSiebenSat.1 Group complies with the requirements of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment and amending Regulation (EU) 2019/2088 (hereinafter referred to as the EU Taxonomy Regulation).
- There are no significant risks from our own business activities or from business relationships, products and services that are very likely to have a serious negative impact on the non-financial aspects in accordance with Section 289c HGB.
- The most significant non-financial performance indicators of ProSiebenSat.1 Group are presented in the "Strategy and Management System" chapter in the section "Intragroup Management System" and in the section "Most Important Non-Financial Performance Indicator" of the Outlook.

The Supervisory Board commissioned PricewaterhouseCoopers GmbH Wirtschaftsprüfungsgesellschaft ("PwC") to audit the content of the Sustainability Report. In addition, the Supervisory Board has commissioned PwC to audit selected performance indicators and related explanations with reasonable assurance – these contents are marked separately by a red triangle at the beginning (▼) and at the end (▲) of the respective text passage. A reproduction of the audit report which describes the type, scope and results of this audit, can be found in the "Information" section of the Annual Report 2024.

→ EU Taxonomy → Planning and Management → Company Outlook → Information, Assurance Report of the Independent German Public Auditor

When ESRS-related information is included in other parts of the Annual Report, we use references ('Incorporation by Reference'). An overview of the disclosures in the Annual Report which are incorporated by reference and which are also an integral part of this Sustainability Report can be found in the section "Further Disclosure Requirements according to ESRS 2".

→ Further Sustainability Information

GENERAL INFORMATION

SUSTAINABILITY STRATEGY

ProSiebenSat.1 Group is one of the leading independent entertainment providers in the German-speaking world. Our core business is the provision of media content and its marketing in the core market of the DACH region (Germany, Austria, Switzerland). As of December 31, 2024, the Group employed 7,041 employees⁷ and generated Group revenues of EUR 3,918 million in the full-year 2024.

The Group defines sustainable business practices as an integrated approach to improving its economic, environmental and social performance. We are aware of our corporate and social responsibility, and we consider it a holistic challenge. For ProSiebenSat.1, success means not only increasing ProSiebenSat.1 Group's financial results in the long term. For us, it also means further developing the Group's sustainability strategy, adapting it to new challenges and aligning it more closely with our corporate strategy.

In the year 2018, ProSiebenSat.1 implemented a Group-wide sustainability strategy with the aim of linking sustainability aspects more strongly with ProSiebenSat.1's corporate strategy. This aims to take a holistic view of the Group's economic, ecological and social performance. In addition, sustainability targets have been integrated into the one-year variable compensation of ProSiebenSat.1 Media SE Executive Board members since the year 2021.

For the following disclosures in connection with the strategy, business model, and value chain of ProSiebenSat.1 Group, please refer to the chapter "Our Group: Basic Principles" of the Combined Management Report: Information on the business model, the main groups of services and markets offered, and our value chain can be found in sections "Corporate Profile and Business Activities" and "Segments and Brand Portfolio". The general Group strategy is outlined in section "Strategy and Objectives". The number of employees by geographical areas can be found in the section "Overview of Key Employee Metrics" of this Sustainability Report. The corresponding sections of the Combined Management Report are marked with the relevant ESRS disclosure requirements.

→ **Organization and Group Structure** → **Strategy and Management System** → **Overview of Key Employee Metrics**

⁷ Full-time equivalent positions as of the reporting date 31 December 2024

SUSTAINABILITY STRATEGY



Our sustainability strategy is based on the UN Sustainable Development Goals (SDGs), which define global priorities and sustainable development goals for 2030 and aim to mobilize global efforts to achieve a common set of goals and targets.

ProSiebenSat.1 Group also wants to contribute to this transformation. As part of its strategy development, the Group has classified the following six goals as being particularly relevant to its business activities and their contribution to the SDGs: quality education (SDG 4), gender equality (SDG 5), reduced inequalities (SDG 10), climate action (SDG 13), peace, justice and strong institutions (SDG 16), and partnerships for the goals (SDG 17). Based on this, we have transferred our sustainability management into four action areas. In these, we bundle our activities thematically and set individual guiding principles in each case: public value & corporate citizenship, diversity & inclusion, climate & environment as well as governance & compliance.

RELEVANT SUSTAINABLE DEVELOPMENT GOALS (SDGS) ACCORDING TO THE UN



ACTION AREAS AND PRINCIPLES



The strategic objectives of the four areas of action form the basis for sustainable corporate activities in all segments and for all customer groups – viewers, users, customers, and advertising customers – as well as for all other stakeholders of the Group. The Governance & Compliance area of action is of key importance for all three segments.

However, individual aspects have varying degrees of relevance for different segments and/or stakeholders: Due to our high social responsibility as a media company, activities in the Entertainment segment are particularly important for the Public Value & Corporate Citizenship area of action. The activities in the Dating & Video segment are particularly relevant for the Diversity & Inclusion area of action, as the dating business has a strong thematic focus on equality and inclusion. In addition, data protection and information security matters are of considerable importance in the Dating & Video segment, as extremely sensitive user data is being handled here. In the Commerce & Ventures segment, in addition to the focus on Diversity & Inclusion, there is also a focus on Public Value & Corporate Citizenship. Relevant stakeholders here are primarily the general public, viewers, and users as well as media policy makers. Employees as internal stakeholders and viewers/users, the public and the capital market as external stakeholders are important for the sustainability goals in the area of action Diversity & Inclusion. In addition to objectives relating to equal opportunities for employees, this area of action also includes objectives in connection with our media and digital offerings, such as providing accessible content.

Specific sustainability targets are derived in several stages. At Group level, the Group Sustainability Office (GSO) develops sustainability targets for the Group based on the four defined areas of action. This is in line with our general corporate strategy, which places our streaming platform Joyn at the center of our activities. At the same time, the Group's sustainability targets are included in the implementation of the Group strategy. The provision of accessible offerings on Joyn is being pursued, as described in the section "Social Responsibility – Accessible Content".

The segments and subsidiaries develop their own sustainability targets based on the areas of action and the Group sustainability targets with reference to their respective strategy and business model

in order to be able to address the sustainability aspects with measures appropriate to each segment or subsidiary.

Key elements of ProSiebenSat.1 Group's strategy relate to or have an impact on sustainability aspects. Entertainment is ProSiebenSat.1's core business – here the Company is a leading independent provider with the aim of strengthening its competitive position by expanding its digital business areas. This provides new development potential for our sustainability goal of expanding accessibility by making even more content accessible to our viewers via digital distribution in the future.

The streaming platform Joyn is at the center of our Entertainment strategy. Our objective is to establish Joyn as the leading superstreamer in the German-speaking region and thus as a freely available platform and central point of contact for a wide variety of target groups. This also has an impact on our sustainability strategy. Under our Public Value sustainability pillar, we offer viewers socially relevant content. In this way, we achieve visibility for socially relevant topics, regardless of the availability of a TV device: Joyn can be received on a wide range of hardware devices.

Another cornerstone of our Group strategy is the monetization of our reach in the so-called DACH region. In this context, our goal is to meet the needs of our advertising customers in terms of sustainability in the best possible way. This includes, on the one hand, a brand-safe environment in terms of youth protection and media law. On the other hand, we take responsibility for ecological and social issues. We do this, for example, through transparency about our CO₂e emissions, and also through our measures in the area of Diversity & Inclusion. As we map the entire value creation process in our core business strategy – from production (create) to distribution (stream) and the marketing of program contents (sell) – our responsible approach to sustainability is of great importance to our advertising customers to reduce risks in their own supply chain.

The material impacts, risks, and opportunities (IROs) identified as part of the double materiality assessment (DMA) have not produced any information that would fundamentally change or impair our business strategy, business model, or value chain now or in the foreseeable future. **ESRS 2 SBM-1, SBM-3**

Policy for Implementing the Sustainability Strategy

ProSiebenSat.1 is a signatory to the United Nations (UN) Global Compact, a major global initiative for sustainable and responsible corporate governance and is thus explicitly committed to its ten principles in the areas of human rights, labor standards, environment and climate, and preventing corruption. As a company, we therefore take a clear stance on human rights in accordance with the United Nations Universal Declaration of Human Rights and on high environmental and social standards. ProSiebenSat.1 Group has also committed itself to complying with other internationally recognized standards for responsible corporate governance. These include the Guidelines for Multinational Enterprises of the Organization for Economic Cooperation and Development (OECD) and the labor and social standards of the International Labor Organization (ILO).

These principles can be found in corresponding form in the ProSiebenSat.1 Code of Conduct: The Code of Conduct forms the value framework of ProSiebenSat.1 Group. It provides orientation and a binding framework both for our dealings with one another within the Group and with business partners, customers, suppliers and other third parties. It is binding for all ProSiebenSat.1 Group employees worldwide. As a guideline, the Code of Conduct sets out the policies for all key sustainability aspects. Among other things, it regulates the working environment and interaction with one another, taking into account the aspects of diversity and anti-discrimination, working conditions, health and safety, and ownership, and thus forms the framework and the guidelines for all human resources activities. The highest maxim for the working environment and interaction at ProSiebenSat.1 is respect for human dignity – in all actions towards every person. The prohibition of forced labor and human trafficking are not explicitly mentioned but are of course included as incompatible with respect for human rights. The Code of Conduct stipulates that the employment

of children and young people may only take place within the framework of the legal provisions – child labor as defined by the ESRS is therefore prohibited. Furthermore, the Code of Conduct addresses the principles of journalistic working methods, compliance requirements and adherence to data protection and information security regulations, our social commitment and our focus on climate and environmental protection. The Code of Conduct is supplemented by internal guidelines and principles of action, which contain more detailed regulations regarding the management of material sustainability aspects. These are presented in the individual topic chapters of the Sustainability Report.

The Code of Conduct is adopted by the Executive Board and is issued to all employees as an annex to their employment contract. In addition, the Code of Conduct is available on the intranet and forms part of the electronic training system. It is also available externally via the ProSiebenSat.1 Group website. Violations of the Code of Conduct can be reported via the whistleblower system. All employees are encouraged to openly address misconduct or violations. Further information on dealing with such violations can be found in the section "Dealing with Possible Rule Violations" in the Governance Information chapter.

→ Business Conduct

The principles of the Code of Conduct are also made binding for our business partners through a separate Code of Conduct. ProSiebenSat.1 reserves the right to review compliance with the requirements of this Code of Conduct after reasonable advance notice and encourages business partners to introduce their own binding guidelines for ethical behavior. **ESRS 2 MDR-P**

INTERESTS AND VIEWS OF STAKEHOLDERS

Taking the interests and views of our stakeholders into account is of central importance to ProSiebenSat.1 Group. Accordingly, dialog with stakeholders is facilitated through various formats. The perspectives of the following stakeholder groups are systematically included: Employees, viewers, users, business partners and advertising customers, suppliers, investors and the capital market, social initiatives and nongovernmental organizations (NGOs), society and the public, (media) policymakers, and regulators.

The relevant stakeholders for ProSiebenSat.1 Group and the involvement of their interests are shown in the following table.

KEY STAKEHOLDERS AND THEIR INVOLVEMENT / ESRS 2 SBM-2

Stakeholder group	Methods of involvement	Purpose of involvement
Employees	Employee survey, communication format between Management Board and employees, employee representation, employee networks HR business partners, personal development dialog, social intranet, internal & external reporting systems	Promotion of participation, dialog and cooperation, inclusion of employees' perceptions, interests and experiences
Viewers, users	Market research, surveys, feedback forms, audience office / community management, social media channels, A/B tests, external reporting systems	Improving satisfaction and loyalty, aligning the offerings with the needs of viewers and users
Business partners, advertising clients	Account management exchange formats, questionnaires, feedback forms, participation in dialog via cross-market initiatives and industry associations (e.g. IAB Europe, EGTA, BVDW, DTVP), external reporting systems	Improving customer satisfaction and loyalty, increasing ESG transparency in the supply chain
Suppliers	Supplier audits, supplier evaluations, external reporting systems	Ensuring functioning and sustainable supply chains
Investors, capital market	Investor and analyst meetings, annual general meetings, roadshows & investor relations conferences, corporate governance roadshows, participation in ESG ratings, capital markets days, external reporting systems	Building trust among capital market participants by creating transparency and continuity of communication, ensuring realistic and attractive valuation of the share, actively influencing the positioning on the capital market and the shareholder structure
Social initiatives / NGOs	Corporate citizenship projects, public relations work, external reporting systems	Promotion of volunteer work in society
Society, the public	Advisory Board of ProSiebenSat.1 Media SE, public relations, participation in dialog formats (e.g. "Bündnis Medien für Vielfalt" - Media Alliance for Diversity), external reporting systems	Exchange on social developments and expectations to media companies
(Media) policy, regulators, supervisory authorities	Participation in dialog formats and expert exchanges, participation in consultations, participation in initiatives (e.g. Sustainability Pact for the Media) and industry associations (e.g. VAUNET), external reporting systems	Compliance with regulatory requirements, exchange on political and social developments and expectations to media companies

Various formats are available to bring the interests and viewpoints of stakeholders to the attention of administrative bodies and the Executive Board. The Sustainability Steering Committee, is also attended by the Board member responsible for sustainability, meets three times a year and facilitates the exchange of information on various sustainability-related topics and issues. The Executive Board member responsible for sustainability is also regularly informed by the Group Sustainability Office about current sustainability topics and, where applicable, stakeholder interests.

The various stakeholder engagement formats give specialised experts in various departments of the Group a comprehensive understanding of their interests and points of view. This enables them to address identified challenges or risks in the respective due diligence processes so that measures can be taken where necessary. For example, the processes for identifying risks and dealing with suppliers are described in the section "Managing relationships with suppliers". These findings were also included as part of the DMA when identifying the material impacts, risks, and opportunities (IROs) of sustainability aspects.

[→ Business Conduct](#)
[→ Double Materiality Assessment](#)

By incorporating the interests and viewpoints of the stakeholders, no changes were made to ProSiebenSat.1 Group's strategy or business model. **ESRS 2 SBM-2**

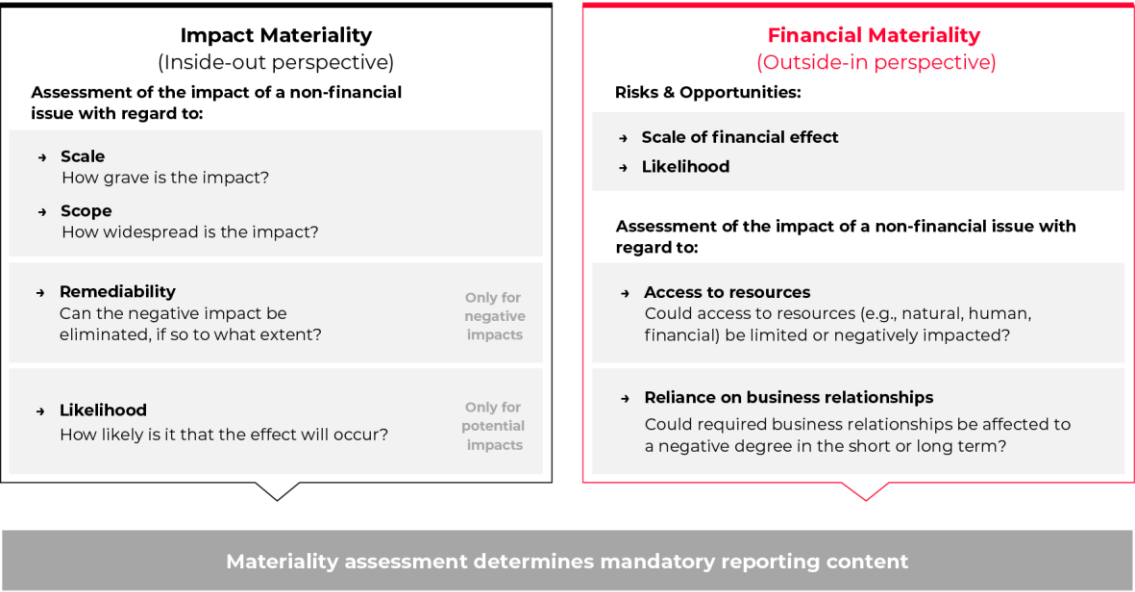
DOUBLE MATERIALITY ASSESSMENT

The DMA is the central foundation for a company's sustainability reporting. ProSiebenSat.1 already carried out a comprehensive DMA in financial year 2023 in accordance with the principles and criteria defined by the ESRS. This made it possible to implement the resulting topic-related reporting requirements for 2024 in the data collection and reporting processes at an early stage.

The double materiality approach for determining the sustainability topics relevant for sustainability reporting takes a broader perspective than the definition previously used to determine the reporting topics in the non-financial statement pursuant to Section 289c (3) HGB (CSR-RUG).

Double materiality takes into account both the financial impacts⁸ of sustainability aspects on the Company (outside-in perspective, financial materiality) and the Company's impacts on the environment and society (inside-out perspective, materiality of the impacts). This means that a sustainability topic must be included in sustainability reporting in accordance with the principle of double materiality if materiality is determined either by considering the financial perspective or the impact perspective. However, ProSiebenSat.1 has also reported voluntarily and in accordance with the standards of the GRI in previous reporting periods, going beyond the legal requirements. In the course of this materiality assessment, impacts were already identified that were material beyond the Company-specific standard.

PRINCIPLE OF DOUBLE MATERIALITY



IDENTIFICATION OF IMPACTS, RISKS AND OPPORTUNITIES

The longlist was used to identify responsible contact persons within the Company who were approached for further consideration of the IROs associated with the respective topics. The aim was to choose a panel of internal experts that would each represent the perspective of the stakeholders assigned to them – such as employees, investors, advertisers, viewers, users and consumers. In total, all relevant stakeholder groups were indirectly involved in the assessments. In the discussions, the impact of the Company's activities on sustainability issues and their relevance for business success were analyzed. In addition, a survey was conducted among employees across all segments and at the holding company to align the results of the DMA with the perspective of this stakeholder group on the potential and actual impact of the Group's activities. The results of the expert interviews and the employee survey were supplemented by research on relevant ESG ratings (ratings of companies with regard to their sustainability in the dimensions **E**nvironment, **S**ocial and **G**overnance), advertising customer questionnaires on the topic of sustainability, media policy and media law requirements and positions, as well as possible effects on local communities at the Company's headquarters.

EVALUATION OF IMPACTS, RISKS AND OPPORTUNITIES

In addition to identifying IROs, an initial qualitative and quantitative IRO assessment was carried out for some of the expert interviews. Evaluation templates were used to enable a structured assessment of the IROs. Negative and positive impacts, risks, and opportunities were each considered separately. These were classified according to their relevance for the three segments of ProSiebenSat.1 Group, their position in the value chain, and the time horizon of their possible occurrence. With regard to the value chain, it was considered individually for the three segments in order to capture all potential IROs accordingly. The materiality of the IROs was assessed using five-point scales. The materiality of the impacts was determined by the severity of the impact, comprising the factors of magnitude and scope, and, in the case of negative impacts, their irreversibility and probability. The financial effect and the probability of occurrence were assessed for financial materiality. This was based on the existing scales in the risk management system. The assessment was carried out from a gross risk perspective. By focusing the assessment of the IROs on one potentially material sustainability issue each, any dependencies on impacts and financial risks and opportunities were taken into account.

The insights gained from the process described so far were incorporated into the final quantitative and qualitative assessment of the individual sustainability topics. The aim of this was to achieve a consistent assessment of the IROs across all individual topics. To assess the materiality of the individual topics in accordance with Section 289c (3) HGB, the business relevance of the individual sustainability aspects was evaluated, that is, the extent to which they are necessary to gain an understanding of the business development, business performance, and the position of the corporation. The GSO has also carried out a severity assessment for negative impacts and a separate assessment of potential human rights violations. In addition, the results of the IRO assessment were compared with the Risk Report prepared at the half-year stage in order to ensure a consistent view of risks and to identify any risk categories that had not previously been considered or not considered with a comparable impact. Sustainability-related risks are therefore treated with the same importance as all risks recorded as part of risk management.

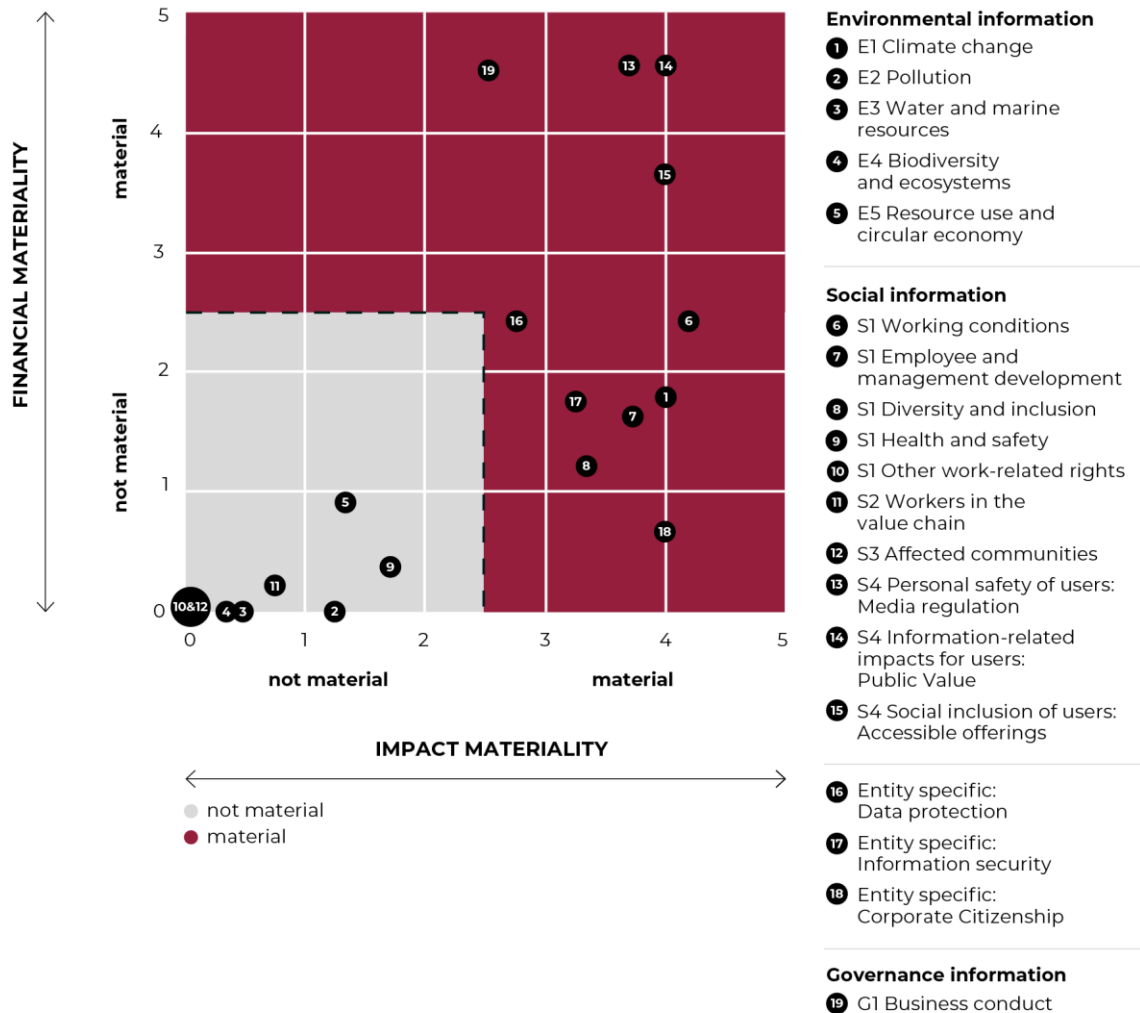
Results

The threshold values for materiality were set at 2.5 on a scale between 0 and 5 by ProSiebenSat.1. This ensures that all relevant topics are classified as material and that less conspicuous topics are not overlooked.

Material topics for ProSiebenSat.1 Group can be found in the ESRS Topic Standards E1 Climate Change, S1 Own Workforce, S4 Consumers and End-Users, and G1 Business Conduct. Three material, company-specific topics were also identified: Data Protection, Information Security and

Corporate Citizenship. The following other potentially material topics specified by the ESRS have not proven to be material for ProSiebenSat.1 Group: E2 Pollution, E3 Water and marine resources, E4 Biodiversity and ecosystems, E5 Resource use and circular economy, S2 Workers in the value chain and S3 Affected communities.

MATERIALITY MATRIX



Validation of the Results for Reporting for the Year 2024

The results of the materiality assessment 2023 were reviewed in 2024 and confirmed by the responsible GSO and the Executive Board. No adjustments were made to the process or the results. The validation included:

- Alignment of the assessment process 2023 with EFRAG IG 1: Review of the general agreement of the procedure for preparing the materiality assessment 2023 with the guidance on materiality assessment published in May 2024.
- Alignment with the risk management report: Review of social and environmental risks in the Risk Report in the second quarter of 2024 and alignment with the results of the IRO Assessment 2023 in order to identify potentially new material risk dimensions that have been identified in the interim.

- Validation from the perspective of the Entertainment, Commerce & Ventures and Dating & Video segments: Discussion of the IRO Assessment 2023 and examination of potential new or reassessed topics in the segments by the segment managers responsible for sustainability.

The procedure and results of the materiality assessment and the validity of the results for financial year 2024 were approved by the Executive Board and presented to the Audit and Finance Committee of the Supervisory Board of ProSiebenSat.1 Media SE.

ProSiebenSat.1 Group previously prepared a materiality assessment every two years and validated this annually. A scheduled renewal of the assessment is planned for the financial year 2025 if significant changes occur, such as major portfolio adjustments, notable shifts in the ownership structure, and strategic realignments.

CONTENTS OF THE SUSTAINABILITY STATEMENT

Disclosures in accordance with section 289c HGB	Disclosures in accordance with ESRS	Reporting in sustainability chapter
Environmental matters	E1 Climate Change	Environmental Information: Climate Change
Employee-related matters	S1 Working Conditions	Social Information: Own Workforce
	S1 Employee and management development	
	S1 Diversity and Inclusion	
Respect for human rights	S1 Diversity and Inclusion	Social Information: Own Workforce
	G1 Business Conduct	Governance Information: Business Conduct
Social matters	S4 Personal safety of viewers and users: Media regulation	Social Information: Social Responsibility
	S4 Social inclusion of viewers and users: Accessible offerings	
	S4 Information-related impacts for viewers and users: Public Value	
	S4 Information-related impacts for viewers and users: Public Value	
Combating corruption and bribery	G1 Business Conduct	Governance Information: Business Conduct
Additional topics	Entity-specific topics: Corporate Citizenship, Data Protection, Information Security	Social Information: Corporate Citizenship, Data Protection, Information Security

Material Impacts, Risks, and Opportunities

In detail, the following IROs are decisive for the materiality of the individual reporting topics:

ENVIRONMENTAL INFORMATION

Description	Positioning in the value chain	Time horizon	Impact (negative/positive), risk or opportunity	Relevance for the segments	Allocated material topic
CO ₂ e emissions (Scope 1) contribute to climate change	Own business operations	Short-term	Impact (negative)	Entertainment, Commerce & Ventures, Dating & Video	E1 Climate Change
CO ₂ e emissions (Scope 2) contribute to climate change	Own business operations	Short-term	Impact (negative)	Entertainment, Commerce & Ventures, Dating & Video	E1 Climate Change
CO ₂ e emissions (Scope 3) contribute to climate change	Entire value chain/own business operations	Short-term	Impact (negative)	Entertainment, Commerce & Ventures, Dating & Video	E1 Climate Change

SOCIAL INFORMATION

Description	Positioning in the value chain	Time horizon	Auswirkung, Risiko oder Chance	Relevance for the segments	Allocated material topic
Own workforce					
Dissatisfaction among employees and high workload due to a lack of work-life balance	Own business operations	Medium-term	Impact (negative)	Entertainment, Commerce & Ventures, Dating & Video	S1 Working Conditions
Dissatisfaction among employees due to insufficient development opportunities	Own business operations	Short-term	Impact (negative)	Entertainment, Commerce & Ventures, Dating & Video	S1 Employee and Management Development
Consequences of low employee retention (e.g. high fluctuation) unsettle employees	Own business operations	Medium-term	Impact (negative)	Entertainment, Commerce & Ventures, Dating & Video	S1 Working Conditions
Overburdening employees and managers due to inadequate training for the tasks assigned to them	Own business operations	Medium-term	Impact (negative)	Entertainment, Commerce & Ventures, Dating & Video	S1 Employee and Management Development
Dissatisfaction among employees due to inadequate leadership by their own manager	Own business operations	Medium-term	Impact (negative)	Entertainment, Commerce & Ventures, Dating & Video	S1 Employee and Management Development
Dissatisfaction among employees due to a lack of representation and equal opportunities for people with disabilities	Own business operations	Medium-term	Impact (negative)	Entertainment, Commerce & Ventures, Dating & Video	S1 Diversity and Inclusion
Dissatisfaction among employees due to a lack of representation and equal opportunities for people of different gender identities, nationalities, ethnic backgrounds, ages, religions, sexual orientations and world views, as well as social backgrounds	Own business operations	Medium-term	Impact (negative)	Entertainment, Commerce & Ventures, Dating & Video	S1 Diversity and Inclusion
Dissatisfaction among employees due to perceived unfairness regarding the representation of women in management positions	Own business operations	Short-term	Impact (negative)	Entertainment, Commerce & Ventures, Dating & Video	S1 Diversity and Inclusion
Viewers and users					
Negative impact on society's trust in the media due to breaches of media law requirements	Own business operations	Medium-term	Impact (negative)	Entertainment	S4 Personal safety of viewers and users: Media regulation
Changes to media law regulations or their interpretation can lead to a loss of sales or implementation costs	Own business operations	Short-term	Risk	Entertainment, Dating & Video	S4 Personal safety of viewers and users: Media regulation
Möglicher Reputationsschaden bei Missachtung der medienrechtlichen Vorgaben, insb. Jugendschutzzvorgaben	Upstream and downstream value chain	Short-term	Risk	Entertainment, Dating & Video	S4 Personal safety of viewers and users: Media regulation
Equal participation in social life for people with disabilities through accessible media offerings and online services	Own business operations	Short-term	Impact (positive)	Entertainment, Commerce & Ventures, Dating & Video	S4 Social inclusion of viewers and users: Accessible offerings
Accessibility of media content and online offerings lead to increased attractiveness for various viewers and customer groups and greater use of the offerings	Downstream value chain	Medium-term	Opportunity	Entertainment, Commerce & Ventures, Dating & Video	S4 Social inclusion of viewers and users: Accessible offerings
Socially relevant content in the media forms the basis for a comprehensively informed society in which different opinions and perspectives are present	Own business operations	Short-term	Impact (positive)	Entertainment, (Commerce & Ventures, Dating & Video)	S4 Information-related impacts for viewers and users: Public Value
Drastic reduction of information formats could lead to a loss of public value status and a decline in advertising revenues due to decreasing viewer appeal and a changed target group structure	Downstream value chain	Short-term	Risk	Entertainment	S4 Information-related impacts for viewers and users: Public Value
Increase in advertising revenues due to higher viewer appeal for various target groups through high-quality, relevant content	Downstream value chain	Medium-term	Opportunity	Entertainment	S4 Information-related impacts for viewers and users: Public Value
Increase in advertising revenues due to greater attractiveness for advertising customers through a high-quality advertising environment that offers brand safety	Downstream value chain	Medium-term	Opportunity	Entertainment	S4 Information-related impacts for viewers and users: Public Value

GOVERNANCE INFORMATION

Description	Positioning in the value chain	Time horizon	Auswirkung, Risiko oder Chance	Relevance for the segments	Allocated material topic
Negative psychological impact for employees due to non-compliance with regulations/corruption rules	Own business operations	Short-term	Impact (negative)	Entertainment, Commerce & Ventures, Dating & Video	G1 Business Conduct
High penalties, possible claims for damages and penalties on the capital market due to poor business conduct	Entire value chain	Short-term	Risk	Entertainment, Commerce & Ventures, Dating & Video	G1 Business Conduct
Declining reputation of the Group among business partners due to poor business conduct	Upstream and downstream value chain	Short-term	Risk	Entertainment, Commerce & Ventures, Dating & Video	G1 Business Conduct

ENTITY-SPECIFIC INFORMATION

Description	Positioning in the value chain	Time horizon	Auswirkung, Risiko oder Chance	Relevance for the segments	Allocated material topic
Mental and physical stress, endangerment of personal self-determination and/or dissatisfaction of those affected due to a lack of data protection	Entire value chain	Short-term	Impact (negative)	Entertainment, Commerce & Ventures, Dating & Video	Entity-specific: Data Protection
Mental stress and/or dissatisfaction among employees due to a lack of information security	Own business operations	Short-term	Impact (negative)	Entertainment, Commerce & Ventures, Dating & Video	Entity-specific: Information Security
Customer dissatisfaction due to information leakage caused by a lack of information security	Own business operations	Short-term	Impact (negative)	Entertainment, Commerce & Ventures, Dating & Video	Entity-specific: Information Security
Positive impact on society (especially on those in need) by strengthening volunteer initiatives and fundraising campaigns, as well as through media attention	Own business operations	Medium-term	Impact (positive)	Entertainment, Commerce & Ventures, Dating & Video	Entity-specific: Corporate Citizenship
Positive influence on employee loyalty and motivation through the Company's social commitment	Own business operations	Short-term	Impact (positive)	Entertainment, Commerce & Ventures, Dating & Video	Entity-specific: Corporate Citizenship

Beyond this, no other significant IROs were identified. The IROs identified with regard to the topic S1 Own Workforce do not specifically influence the strategy and business model of ProSiebenSat.1 Group. In addition, no significant opportunities or risks were identified that result from effects and dependencies in connection with the Company's own employees. The potential negative impacts identified are of a widespread nature and can affect all employees in principle, although the impacts identified in connection with the topic of diversity and inclusion particularly affect the groups of people specifically affected by potential discrimination (for example, employees with disabilities or from different ethnic backgrounds). An understanding of how these groups of people are affected was gained as part of the materiality assessment by including the perspective of experts from the Human Resources (HR) Diversity & Inclusion department.

The IROs identified with regard to viewers and users are related to ProSiebenSat.1 Group's core business model of offering and marketing media content: The type of content offered can have potential negative impacts (through non-compliance with media law provisions) as well as potential positive impacts (through offerings with accessible and socially relevant content). However, this did not have any fundamental impact on or adjustment of the Group's strategy or business model in the year under review. The attractiveness of the content offered to viewers and users through accessible and socially relevant content can have a positive impact on the success of the business model by increasing advertising revenues. At the same time, risks are also possible due to the reduced attractiveness of media offerings for viewers. **ESRS 2 IRO-1, SBM-3**

Further information on viewers and users can be found in the section "Procedures for Engaging with Viewers and Users and Dealing with Complaints".

→ Social Responsibility

Climate Scenario Analysis and further Information on ESRS 2 IRO-1 for Environmental Topics

In preparation for the further development of ProSiebenSat.1 Group's climate strategy, a systematic analysis of climate-related physical and transition risks was implemented for the first time in the financial year 2024. In the case of physical climate risks, a distinction is made between acute weather events (e.g. heatwaves) and long-term chronic fluctuations in climate variables (e.g. temperature changes). Transition risks arise from the transition to a low-emission economy. These include, for example, market-related risks such as changes in consumer behavior or technological risks such as the costs of transitioning to lower emission technologies.

The first step of the analysis was to determine the duration of the economic activities and a basic scope of analysis. In accordance with the going concern principle, it can generally be assumed that ProSiebenSat.1 Group's business activities will continue for decades to come. Consequently, resilience in the face of climate change was assessed in the form of a climate-related scenario and resilience analysis.

The scope of analysis for physical climate risks was limited to those sites where companies with significant material assets are located in order to confirm their resilience in the face of climate change. The sites taken into account were selected on the basis of internally defined criteria, e.g. number of employees at the site, particular location-related economic activities, infrastructure, physical assets, etc. On the basis of these dimensions, it was possible to identify a material impact on the economic activities of ProSiebenSat.1 Group. As the core business is not dependent on the traditional transportation of physical goods and production is not tied to a specific location, there are therefore no long-term dependencies, hence why the upstream and downstream value chain is not included in the scope of the analysis.

In addition to the Group headquarters in Unterföhring, two sites in Berlin, the Flaconi logistics center in Halle, the office site of Verivox GmbH in Heidelberg, the offices of the Jochen Schweizer Mydays Group in Munich, the ParshipMeet Group offices in Hamburg and the Austrian headquarters in Vienna were considered.

For the analysis of these sites, the external partner EcoAct provided individually prepared climate data and projections based on the respective location addresses and coordinates. All acute and chronic physical climate risks are included for each site in accordance with the EU Commission's Climate Delegated Act (Commission Delegated Regulation (EU) 2021/2139). These include temperature-related climate risks such as temperature changes or heat and frost waves, wind-related climate risks such as changes in wind conditions or storms, water-related climate risks such as water stress or flooding, and solid-related climate risks such as soil erosion or landslides.

The SSP1-2.6 climate scenario (temperature rise of 2°C by the end of the century) was selected as the baseline scenario and the SSP5-8.5 climate scenario (temperature rise of 4-5°C by the end of the century) as the scenario with high emissions. As observation periods, three different time horizons were analyzed (short-term climate changes: 2021–2040; medium-term climate changes: 2041–2060; long-term climate changes: 2060–2100). This means that both current and long-term risks can be mapped equally in accordance with the going concern principle.

Based on the evaluation of this climate data, climatic core risks and potential impacts of these risks were identified for each site. Non-relevant climate risks were excluded from further consideration due to their lack of relevance for ProSiebenSat.1 Group's business activities and the geographical location of the sites.

This was followed by a risk assessment of the identified core risks for each location, taking into account the potential impact and existing adaptation measures. Based on the assessment methodology of the DMA, the probability of occurrence was determined on the basis of the climate exposure value and an estimate of the gross financial impact of the core risks per location in order

to calculate the aggregated gross impact. The financial impacts already determined in the DMA for physical climate risks were used to quantify the gross impacts. The net financial impacts of climate risks were determined taking into account existing and planned countermeasures as well as existing experience with climate risks. The final risk assessment, which is presented in the section "Climate Scenario Analysis" of the chapter "Environmental Information", was based on this aggregated net impact.

→ **Climate Change**

In addition to assessing the impacts of physical climate risks on ProSiebenSat.1 Group and the Group's impacts on climate change, climate-related transition risks and opportunities were also analyzed as part of the DMA. In this context, transition risks and opportunities for the topic of climate change were described. Among other things, time horizons and the relevance per organizational area were also taken into account, as well as an assessment based on possible financial effects in conjunction with a probability estimate.

In addition, the option of reporting climate risks was integrated into the central risk management system for the Group-wide collection of further potential transition risks. Risk managers at all companies can therefore report transitory climate risks directly via the internal risk reporting system as part of the regular risk management process. All economic activities of ProSiebenSat.1 Group are therefore included in the analysis of climate transition risks. In a final step, the transition risks and opportunities described were mirrored with the International Energy Agency's "Net Zero by 2050" climate scenario (temperature increase of 1.5°C by the end of the century) in order to derive possible adjustment requirements for the DMA when assessing the exposure of climate-related transitional events, taking into account a climate scenario. The results can be found in the "Climate Scenario Analysis" section. **ESRS 2 IRO-1, SBM-3, E1-2**

→ **Climate Change**

ProSiebenSat.1 Group has also conducted a biodiversity analysis to identify potential IROs related to biodiversity and ecosystems (ESRS E4). In line with the analysis of physical climate risks, the scope of the investigation was limited to the sites where companies with significant material assets are based. In order to assess their impact on regional biodiversity, EcoAct, an external partner, provided various biodiversity indicators based on the respective sites addresses and coordinates.

The potential impacts on biodiversity were assessed using internal threshold values for the Biodiversity Intactness Index and for minimum distances to protected areas. As none of the sites considered fell below the threshold values, the impacts on biodiversity were not classified as material. In addition, ProSiebenSat.1 Group's business activities are regionally limited to the respective locations. There is no intensive land use or impairment of biodiversity as a result of business activities. As a result, no significant IROs relating to biodiversity and ecosystems were identified for the financial year 2024.

When identifying and assessing IROs in connection with the topics of pollution (ESRS E2), water and marine resources (ESRS E3), and resource use and circular economy (ESRS E5), the results of risk analyses were initially used in accordance with the requirements of the Supply Chain Due Diligence Act (LkSG). No proprietary risks relating to these topics were identified in our own business area or at suppliers. In addition, ProSiebenSat.1 Group's main business activities do not involve any water- or wastewater-intensive activities or any production activities with major resource inflows or outflows. No in-depth analyses of individual locations, assets or business activities were therefore deemed necessary and no consultations were carried out. **ESRS 2 IRO-1**

Disclosure Requirements in ESRS Covered by the Undertaking's Sustainability Statement (ESRS 2 IRO-2)

A list of the disclosure requirements followed in the preparation of the Sustainability Report and information regarding the list of data points in general and topic-related standards arising from other EU legislation, including information on the non-material topics contained therein, can be found in the section "Further Disclosure Requirements according to ESRS 2".

→ **Further Sustainability Information**

ORGANIZATION AND MANAGEMENT

ProSiebenSat.1 Group strives to establish an effective governance structure for sustainability topics. The responsibilities and tasks of our administrative, management and supervisory bodies with regard to sustainability are structured as follows:

Primary responsibility for non-financial aspects, sustainability performance indicators as well as ESG information at Executive Board level lies with Executive Board member and Chief Operating Officer (COO) Markus Breitenecker.

The Group Sustainability Office (GSO) is responsible for the Group-wide planning, coordination, implementation, and communication of sustainability activities and for engaging with stakeholders. Diversity and inclusion topics are derived from the Group-wide sustainability strategy. They are implemented by the Diversity & Inclusion department, which, as part of the central HR organization, is responsible for the further development of diversity management and the inclusion strategy. This is done in close coordination with the GSO. The head of the Group Sustainability Office reports to Markus Breitenecker, member of the Executive Board and COO.

The Executive Board and the management of the Group Sustainability Office report regularly to the Audit and Finance Committee of the Supervisory Board of ProSiebenSat.1 Media SE and the entire committee. In the year 2024, both the Audit and Finance Committee of the Supervisory Board and the Supervisory Board were informed about the implementation of the Corporate Sustainability Reporting Directive (CSRD) in the Company and the confirmation of the double materiality assessment for the financial year 2024, that was carried out in the year 2023 in accordance with ESRS.

The Sustainability Steering Committee acts as a central and interdisciplinary body for managing, monitoring and developing the sustainability strategy. Chaired by the Executive Board member and Chief Operating Officer (COO), the committee is managed and coordinated by the Senior Vice President Group Sustainability Office. The committee is comprised of the COO, the Chief Financial Officer (CFO), relevant department heads, managers, specialists from central functions, and the Chairman of the European Works Council of ProSiebenSat.1 Group. In addition, each segment has up to two sustainability officers, who are also in close and continuous contact with the Group Sustainability Office. They derive segment-specific targets from the overarching ProSiebenSat.1 sustainability targets and are responsible for operational implementation in the segments and their entities.

The Sustainability Steering Committee met three times in the year 2024. The meetings focused on the sustainability targets for the year 2024 and the planning of the targets for the year 2025, the implementation of the CSRD in the Group, information on the confirmation of the DMA in accordance with ESRS, and other Group-specific and segment-specific sustainability initiatives. The Sustainability Steering Committee was also informed of all material impacts, risks, and opportunities arising from the DMA 2023.

→ **Double Materiality Assessment**

An effective governance structure with regard to sustainability issues also requires an appropriate composition of the Supervisory Board and the Executive Board. The following table shows the competencies of the Supervisory Board and Executive Board members regarding sustainability aspects.

AREAS OF EXPERTISE AND COMPOSITION OF EXECUTIVE BOARD AND SUPERVISORY BOARD / ESRs 2 GOV-1

Name	Skills profile					Further characteristics						
	Management experience in listed companies ¹	Management experience in transformation ²	Industry experience in existing business fields ³	Industry experience in new business fields ⁴	Financial experience ⁵	People development ⁶	Corporate Governance experience ⁷	Sustainability ⁸	Independence acc. to DCGK	Independent board members in %	Share of Women	Share of Women in %
EXECUTIVE BOARD												
Bert Habets	•	•	•	•	•	•	•	•	N/A			
Martin Mildner	•	•	•	•	•	•	•	•	N/A			
Markus Breitenecker	•	•	•	•		•	•	•	N/A			
Sum	3	3	3	3	2	3	3	3	—	—	—	0
SUPERVISORY BOARD												
Dr. Andreas Wiele	•	•	•	•		•	•	•	•			
Prof. Dr. Cai-Nicolas Ziegler	•	•	•	•		•			•			
Leopoldo Attolico		•		•	•	•	•	•	•			
Katharina Behrends		•	•	•		•			•		•	
Klára Brachtlová		•	•	•	•	•		•	•		•	
Dr. Katrin Burkhardt	•				• ^(a)	•	•		•		•	
Thomas Ingelfinger	•				•	•	•	•	•			
Christoph Mainusch	•	•	•	•	•	•	•		•			
Simone Scettri			•	•	• ^(b)	•	•	•	•			
Sum	5	6	6	7	6	9	6	5	9	100	3	33,3

1 Experience in the management of a listed, internationally operating company.

2 Experience in the transformation of media companies towards a digital group.

3 In-depth understanding for ProSiebenSat.1 Group's different business areas – particularly content and broadcasting, distribution, digital entertainment – in particular streaming, e-commerce, and production – and of the Group's market environment and media regulation/policy.

4 In-depth knowledge in the field of digital business development, digital diversification and platform strategies (such as Addressable TV), data and advertising technology, and M&A.

5 (a) Expert in accounting and control systems; (b) expert in auditing.

6 In-depth knowledge in the fields of human resources development and management. The topics contained in this section represent relevant aspects of sustainability.

7 In-depth knowledge in the fields of risk management, governance and compliance. The topics contained in this section represent relevant aspects of sustainability.

8 In-depth knowledge in the implementation of a sustainability strategy with a strong focus on social responsibility and public value, in particular due to the scope of a media company.

Knowledge of the material ProSiebenSat.1 sustainability aspects is represented by various areas of expertise: The "sustainability" area of expertise comprises in-depth knowledge in the implementation of a sustainability strategy and, in accordance with a media company, places a strong focus on social responsibility and public value (reference to the key topics in the area of S4 Viewers and End-Users as well as the Company-specific topic of Corporate Citizenship). The "Human Resources Development" area of expertise relates to aspects of the Company's key issues in the area S1 Own Workforce. The "Corporate governance experience" area of expertise includes in-depth knowledge in the areas of risk management, governance and compliance and therefore relates to the key sustainability topic of G1 Business Conduct. In addition, the Executive Board and Supervisory Board have access to the specialist knowledge of the operational departments, such as the GSO in connection with the topic of climate change, among others, and are informed about this on a regular basis, as described above. The table also shows the composition in terms of diversity and independent members. There are no employee representatives on the Supervisory Board.

Each member of the Executive Board is responsible for their own area of responsibility, about which they keep their fellow Executive Board members informed on an ongoing basis. The Group Strategy, Strategy Execution Office, Mergers & Acquisitions (M&A) and Post Merger Integration (PMI) divisions, among others, are the responsibility of the entire Executive Board.

Chief Executive Officer (CEO) Bert Habets is also CEO of Seven.One Entertainment Group and is further responsible for Group Communications, IT & Gen AI Human Resources and the liaison with the joint works council. He is also responsible for the Dating & Video segment. These areas therefore include responsibility for the key sustainability issues in area S1 Own Workforce and Information Security. In addition to his joint responsibility for Group Strategy, Strategy Execution Office and M&A and PMI, Executive Board member and CFO Martin Mildner is responsible for Investor Relations, Group Treasury, Group Controlling, Accounting & Taxes, Legal Affairs, Data Protection, Governance, Risk & Compliance, Internal Audit, Corporate Security, Corporate Procurement & Real Estate and Shared Services. He is CFO of the Seven.One Entertainment Group and is also responsible for the Commerce & Ventures segment. These responsibilities therefore include responsibility for the material sustainability topics G1 Business Conduct and S4 Personal Safety of Viewers and Users: Media Regulation and Data Protection. Executive Board member and COO Markus Breitenacker has been a member of the Executive Board since April 1, 2024 and is jointly responsible for Group Strategy, Strategy Execution Office, M&A, and PMI, as well as Marketing, Regulatory Affairs (media policy), and Group Sustainability. He is also COO of the Seven.One Entertainment Group. These responsibilities include responsibility for non-financial aspects, sustainability performance indicators and ESG information, especially regarding the topic of E1 Climate Change. The topic areas S4 Information-related Impacts on Viewers and Users: Public Value and S4 Social Integration/Inclusion of Users and Viewers: Accessible offerings, that have a strong connection to the content of the Seven.One Entertainment Group, are the operational responsibility of the management of the Seven.One Entertainment Group as a whole. Until March 31, 2024, Christine Scheffler was Member of the Executive Board and Chief Human Resources Officer (CHRO), with responsibility for Sustainability, Shared Services, and Real Estate & Procurement in addition to Human Resources. In their areas of responsibility, the three members of the Executive Board therefore cover the key issues identified in the DMA in accordance with ESRS.

ProSiebenSat.1 includes sustainability-related performance in its incentive systems. The Group maps the gradual implementation of the sustainability strategy through annual ESG targets in the Short-Term Incentive as part of the variable compensation components of the Executive Board. This ensures that relevant and simultaneously quantifiable ESG targets are in line with the overarching corporate goals. ProSiebenSat.1 Group has set achieving operational net zero emissions by 2030 as a central, Group-wide ESG target. This primarily refers to the continuous reduction of the Company's CO₂e footprint. On this basis, the Supervisory Board has set the reduction of operational CO₂e emissions (total of Scope 1 and Scope 2 emissions according to the Greenhouse Gas (GHG) Protocol Corporate Standard) as an ESG target. A further ESG target introduced in the year 2024 promotes the expansion of the broadcasting Group's accessible offerings. As a result, the focal points of ProSiebenSat.1 Group's sustainability strategy were integrated even more comprehensively into the Executive Board's objectives. In addition to the Climate & Environment area of action, the new ESG target has set specific goals in the Public Value & Corporate Citizenship and Diversity & Inclusion areas of action. Detailed information on this can be found in the Compensation Report in the sections "Short-Term Incentive (Performance Bonus)", "ESG targets at Group level" and "Variable Compensation – Detailed Disclosure on Target Achievement". **ESRS 2 GOV-1, GOV-2, GOV-3**

→ **Compensation Report**

The sustainability reporting process and ESG risks are part of the risk management system. The material topics identified by the DMA are mapped by means of corresponding risk categories in the risk management system. This includes both the outside-in and, where applicable, the inside-out perspective regarding the following key topics: E1 Climate Change, S1 Own Workforce, S4 Viewers and End-Users, G1 Business Conduct, and Company-specific topics (Corporate Citizenship, Data Protection, Information Security). Taking into account our mitigation measures, we have not identified any risks for the financial year 2024 that are associated with our business activities,

business relationships and services, are very likely to occur and have or will have a serious negative impact on the reportable aspects.

ProSiebenSat.1 Group has an integrated risk management system that covers all areas of the Group – from products and processes to departments, investments, and subsidiaries. The aim is to identify and manage potential risks that could have a negative impact on ProSiebenSat.1 Group's business performance at an early stage. Further information can be found in the sections "Risk Management System", "Risk Management Process" and "Supplementary Notes on Risk Reporting" of the Risk Report.

→ Risk Report

ProSiebenSat.1 Group also has a Group-wide internal control, risk and compliance management system (IKS, RMS and CMS), which serves to identify, assess, and manage risks in relation to the achievement of business objectives. Sustainability aspects are also taken into account. The three governance systems also help to ensure the effectiveness and efficiency of business operations as well as compliance with relevant laws and other external regulations and internal guidelines. This also includes all regulations and guidelines described in the Sustainability Report, which represent concepts and measures for dealing with material IROs.

New internal controls for internal and external sustainability reporting were created in the financial year 2024. The new controls relate to the hedging of risks in the collection of report content. Among other things, new key metrics to be collected based on the ESRS framework for sustainability reporting, which was used for the first time, were considered. In addition, the metric "Accessibility Offerings", which was reported for the first time, was defined. For this purpose, a new process was set up to collect the metric and controls were established to check the plausibility of the data and the accuracy of the results obtained.

ProSiebenSat.1 Group is continuously developing its systems. In the financial year 2023, the Executive Board of ProSiebenSat.1 Media SE commissioned an audit firm to conduct an analysis of the maturity level of the entire ICS, CMS, and RMS. This was based on the mandate of the Audit and Finance Committee of the ProSiebenSat.1 Supervisory Board. The maturity assessment revealed potential for optimization in the governance systems. To meet the challenges identified, the GRC function was established as an independent department. The aim of this measure is to manage risks in an even more focused manner and to clearly separate the GRC system from Internal Audit in accordance with the three-line model of the Institute of Internal Auditors (IIA).

In the year 2024, ProSiebenSat.1 Group launched the "GRC 2.0" project to combine the three governance systems ICS, RMS and CMS. The rollout of the new GRC system in the various areas of the Group began in the fourth quarter of 2024 and will be completed in the financial year 2025. In the process, risk catalogs and assessment criteria are also to be harmonized and the risk management processes of the various corporate units are to be even more closely interlinked, including with regard to ESG risks. **ESRS 2 GOV-5**

GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT

REPORTING BOUNDARIES AND DATA COLLECTION/ESRS 2 BP-1, BP-2

The organizational reporting framework for the information on concepts and key metrics for our sustainability performance as contained in the sustainability chapter essentially comprises all Group companies and corresponds to the scope of consolidation of the ProSiebenSat.1 Group as of the end of the financial year 2024, which is managed centrally by ProSiebenSat.1 Media SE. The scope of consolidation is defined in accordance with the control principle of IFRS 10. Changes in the scope of consolidation are taken into account in accordance with their recognition in the financial reporting. Exceptions and restrictions with regard to the scope of reporting for individual content and data collection for key metrics are described below or are indicated accordingly in the information on the individual topics. The upstream and downstream value chain is covered in this Sustainability Report for topics where material impacts, risks and opportunities have arisen specifically in relation to the value chain. The following time horizons were defined for the Sustainability Report: Short-term time horizon (one year), medium-term time horizon (> one year to three years), long-term time horizon (> three years). These time horizons differ from the time horizons defined in the ESRS, as the media sector is characterized by short-term changes in economic conditions. As part of the first-time reporting of the ESRS, we make use of the option to omit the disclosure requirements specified in ESRS 1 Appendix C which are relevant to us. An exception to this is the data point ESRS S1-13 paragraph 83 b), which is disclosed in this first period under review. An overview of the disclosures in the Annual Report which are incorporated by reference and which are also an integral part of this Sustainability Report can be found in the section "Further Sustainability Information" – "Further Disclosure Requirements according to ESRS 2". Data estimates are included in our sustainability reporting. This relates to key metrics in the sections "Climate Change", "Own Workforce" and "Business Conduct" and is described in detail in the section "Further Sustainability Information" – "Explanation on Employee Metrics" and "Explanation of the CO₂eq Footprint". Unless otherwise indicated, the statements in the section "Own Workforce" essentially refer to all employees of ProSiebenSat.1 Group. The topics described in this section are pursued throughout the Group, but individual measures are not implemented in the same way in all entities due to the diversity of the business models. The information on ProSiebenSat.1 Group's public value offerings relates primarily, but not exclusively, to the Group's business activities in the Entertainment segment. Information regarding Corporate Citizenship also focuses on the Entertainment segment, but also includes information about activities from the Commerce & Ventures as well as Dating & Video segments. The background to this is our special responsibility in the media sector. With our TV channels and platforms, we want to make a relevant contribution to opinion-forming and the promotion of democracy. Due to different legal regulations outside of Germany and a lack of areas of application for many companies, for example, in the production business, the concepts on media law provisions relate primarily to the entities in the Entertainment segment in Germany.

ENVIRONMENTAL INFORMATION

CLIMATE CHANGE

Policies related to Climate Change Mitigation and Adaptation

ProSiebenSat.1 Group is aware of its ecological responsibility. The company therefore strives to make a positive contribution to environmental and climate protection and to meet the expectations of its stakeholders and the requirements of the market. The Group attaches great importance to transparency and reports regularly on its environmental performance. This is why the "Climate and Environment" area of action of the Group's sustainability strategy aims to work together with employees and in dialog with external stakeholders to contribute towards limiting climate change and protecting the environment and its resources.

As part of the DMA, the carbon footprint in particular was identified as a significant impact of ProSiebenSat.1 Group in this area of action. Adaptations to climate change were analyzed as part of the climate scenario analysis. As no material climate risks were identified for the Group, ProSiebenSat.1 Group focuses its corporate strategy on continuously reducing the carbon footprint of its business activities by increasing energy efficiency and using renewable energies, as well as by enhancing climate protection.

The approach encompasses a holistic understanding of environmental and climate issues that extends across ProSiebenSat.1 Group's entire value chain. The focus is on internal processes as well as external partnerships and the production chain. The decarbonization strategy was adopted by the Group's Executive Board and aims to contribute to the global 1.5-degree target to reduce greenhouse gas emissions and preserve natural habitats.

In Scope 1, this is to be achieved primarily through the already successful conversion of the entire Group vehicle fleet to locally emission-free electromobility. In Scope 2, indirect greenhouse gas emissions are to be continuously reduced through the ongoing switch to green electricity contracts and the further expansion of the use of renewable energy sources for heating and cooling. Through a holistic sustainable procurement strategy, the procurement process across ProSiebenSat.1 Group as a whole is to be increasingly geared towards climate protection in Scope 3. In addition, the implementation of a Group-wide environmental guideline obliges employees to act efficiently and responsibly. **ESRS E1-2**

Climate Scenario Analysis

ProSiebenSat.1 Group implemented a systematic analysis of climate-related physical and transitory risks and opportunities for the first time in the financial year 2024. Detailed information on the methods used for this can be found in the section "Climate Scenario Analysis and further Information on ESRS 2 IRO-1 for Environmental Topics".

→ Double Materiality Assessment

The risk analysis as part of the scenario and resilience analysis revealed that, based on the aggregated net impact determined, none of the identified physical climate risks are to be classified as material for the Group sites under review. The aggregated net impacts in all risk categories were below the threshold value for the materiality classification defined in the DMA.

In the course of the DMA, transition risks and opportunities for the topic of climate change were described for the entire Group and classified as non-material across the board. The classifications of the aggregated impact of the identified risks and opportunities were consistently below the

materiality threshold. The transient risks reported across all business models as part of the internal risk management system were summarized under the risks already described in the DMA. No additional transition risks were therefore reported for the financial year 2024.

The final supplementary assessment of the transition risks and opportunities described, taking into account the International Energy Agency's "Net Zero by 2050" climate scenario, showed that no change in the assessment of the existing DMA is necessary. Consequently, all transition risks and opportunities were classified as non-material, even taking into account an additional climate scenario. **ESRS 2 IRO 1, SBM 3, E1-2**

Actions and Resources in Relation to Climate Change Policies

In order to live up to our ecological responsibility, a number of specific measures to mitigate climate change have already been implemented in recent years - together with employees and by engaging with external stakeholders. With regard to the reduction of ProSiebenSat.1 Group's carbon footprint (Scope 1 and 2), the following measures were implemented or continued in financial year 2024. The specific savings achieved by these measures are shown in detail in the course of this chapter in section "Gross Scopes 1, 2, 3 and Total GHG emissions".

At our site in Unterföhring – the Group's headquarters – ProSiebenSat.1 Group exclusively uses green electricity to supply the office buildings, production studios, and data centers. Further locations were also converted to a green power supply in the financial year 2024. The total Scope 2 emissions reduction achieved as a result of these measures is shown in the course of this chapter in section "Gross Scopes 1, 2, 3 and Total GHG emissions". For several years now, ProSiebenSat.1 Group has preferred to use district heating from renewable sources, such as geothermal energy at its headquarters in Unterföhring, in order to further reduce its Scope 2 footprint. In addition, the waste heat from the Company's own data centers is used as heating energy.

The Group is undergoing an incremental transformation to switch completely to locally emission-free e-mobility. Pool vehicles in the central fleet available at the headquarters in Unterföhring were already replaced with fully electric models in the financial year 2023. The proportion of electric vehicles in the centrally managed vehicle fleet is already around 37%. The available infrastructure at the campus in Unterföhring was significantly increased again in the financial year 2024 to include over 100 charging stations for electric vehicles. The charging stations are powered exclusively by green electricity. Apart from charging pool and company cars, the charging stations are also available to employees for private use. The Scope 1 emissions reduction achieved by further increasing the proportion of electric vehicles in the financial year is presented in this chapter in the section "Gross Scopes 1, 2, 3 and Total GHG emissions".

For future years, ProSiebenSat.1 Group expects a remaining avoidable emission potential of 944 tCO₂eq in Scope 1 due to the comprehensive conversion of the vehicle fleet. In Scope 2, a remaining avoidable emission potential of 371 tCO₂eq is assumed by transitioning additional locations to renewable energy.

In addition to the measures to reduce Scope 1 and Scope 2 emissions at ProSiebenSat.1 Group, the following additional measures were implemented:

With the "Sauber gedreht!" (Clean Shooting) initiative, Seven.One Entertainment Group developed a comprehensive catalog of measures in the year 2019 to make film and TV productions more sustainable: The initiative defines requirements and recommendations for action for production companies in order to reduce CO₂e emissions and conserve resources. The catalog of measures was also applied in full in the financial year 2024 and the recording of the associated data was further automated. As a member of the Green Shooting working group, the Group works with representatives of the film and television industry as well as with film funding institutions to continue developing the industry-wide ecological standards for audiovisual production adopted in

October 2021. Since the year 2023, compliance with these standards has also been a mandatory requirement in order to receive funding for the production of films and series.

With regard to Scope 3 emissions, the Group created further transparency about its carbon footprint in the financial year 2024. Measures to reduce Scope 3 emissions are now to be implemented and expanded, particularly in the upstream value chain at suppliers. In line with the commitment of the targets to the Science Based Targets Initiative ("SBTi") and their validation, it is planned to further develop concrete decarbonization levers and measures in 2025 and to start implementation.

In financial year 2024, ProSiebenSat.1 Group also launched a Group-wide environmental guideline for the first time. This obliges employees to act efficiently and responsibly in the areas of energy saving, waste avoidance, and sustainable procurement. In addition, with regard to sustainable procurement, a start has been made on systematically drawing up a holistic sustainable procurement strategy with the involvement of the relevant stakeholders. In the future, this should also focus procurement processes in the area of climate and environmental sustainability more strongly on climate protection throughout the Group.

In 2023, ProSiebenSat.1 PULS 4 GmbH also became the first Austrian TV broadcasting group to be certified according to the European environmental management system Eco-Management and Audit Scheme ("EMAS"). The first environmental audit took place in the year 2024 and was successfully completed. **ESRS E1-3**

Targets related to Climate Change Mitigation and Adaptation

ProSiebenSat.1 Group has set itself an emissions target to reach operational net zero by 2030 as a central, Group-wide target. This primarily means continuously reducing the Company's CO₂eq footprint down to unavoidable emissions. In line with this objective, the reduction of operational greenhouse gas emissions is reflected in the Executive Board's one-year variable remuneration. Downstream, the remaining emissions are to be offset. As part of setting the Executive Board targets, an annual absolute target value for the reduction of CO₂eq emissions or the remaining CO₂eq emissions is proposed by the Executive Board and set by the Supervisory Board.

An absolute target value for operational greenhouse gas emissions (Scope 1 and Scope 2) totaling 2,313 tCO₂eq emissions was set for the financial year 2024, which corresponds to a reduction of around 11.0% compared to the previous year (2,600 tCO₂eq). This absolute target value can be further subdivided into Scope 1 and Scope 2. The reduction target in Scope 1 is 1,426 tCO₂eq, which corresponds to a percentage reduction of approx. 15.3% on the previous year's figure (1,683 tCO₂eq). The reduction target in Scope 2 is 887 tCO₂eq, which corresponds to a percentage reduction of approx. 3.4% on the previous year's figure (918 tCO₂eq).

The goal of reaching operational net zero is to be achieved in particular through measures in the "Energy supply" and "Vehicle fleet" action areas. The specific measures derived from this objective and their overall quantitative contribution to the goal of operational greenhouse gas neutrality were explained in the previous section "Actions and Resources in Relation to Climate Change Policies". The effectiveness of the measures is tracked via the achievement of the overarching annual target.

Further information on the ESG targets at Group level can be found in the Compensation Report in the sections "Short-Term Incentive (Performance Bonus)", "ESG targets at Group level" and "Variable Compensation – Detailed Disclosure on Target Achievement".

→ **Compensation Report**

The target of Group-wide operational net zero emissions was set in the year 2019 without the use of official external frameworks. ProSiebensat.1 Group reviews the target and its achievement annually internally in cooperation with an external consulting firm. It is therefore not yet an externally

validated, science-based greenhouse gas emission reduction target. ProSiebenSat.1 Group's decarbonization strategy nevertheless aims for a high level of ambition and is intended to make a scientifically sound contribution to the global 1.5-degree target in the future. In December 2024, the Group therefore committed to further developing its climate strategy in accordance with the requirements of the SBTi. Validation by the SBTi is targeted for 2025.

» INFORMATION

The Science Based Targets Initiative ("SBTi") was founded by the United Nations Global Compact, the World Resources Institute, CDP (formerly the "Carbon Disclosure Project") and the World Wide Fund For Nature ("WWF") and aims to support companies in developing and implementing science-based strategies to reduce greenhouse gas emissions.

According to the SBTi's cross-sectoral approach, companies must reduce at least 42% of their operational (Scope 1 and 2) and 25% of their total CO₂eq footprint (Scope 1, 2 and 3) compared to the base year by 2030 at the latest in order to act in line with the global 1.5-degree target.⁹ In the long term, a reduction of 90% of the total CO₂eq footprint is necessary by 2050 at the latest, according to the SBTi science-based model.¹⁰ The further development of the climate strategy in accordance with the requirements of the SBTi is also associated with the first-time creation of a Climate Transition Plan. ProSiebenSat.1 Group assumes that the year 2024 as the base year covers all relevant activities and was not exceptionally influenced by any significant external factors.

In order to be able to assess the compatibility of the current targets with limiting global warming to 1.5 degree, the ProSiebenSat.1 Group's target is compared with the requirements of the SBTi below. The target value for the reduction in emissions in 2024 (2,313 tCO₂eq) corresponds to an average annual reduction in CO₂eq emissions of around 14.3% compared to the target value in the base year 2019 (4,992 tCO₂eq). ProSiebenSat.1 Group's existing target for Scope 1 and Scope 2 is thus well above the SBTi requirements for limiting global warming by 1.5 degree. The SBTi calls for an annual reduction of at least 4.2% compared to the base year. **ESRS E1-1, E1-4**

Energy Consumption and Mix

With regard to the management of the Group's operational greenhouse gas emissions, the primary point of reference is the underlying energy consumption and mix. Operational responsibility for recording and consolidating activity data on energy consumption and the energy mix lies with the Corporate Procurement & Real Estate department for the main site and with those responsible for environmental data reporting in the respective companies for the ProSiebenSat.1 subsidiaries. The Group Sustainability Office is responsible for CO₂e-accounting, the determination of other reported environmental indicators, their reporting and communication, and is also organizationally responsible for managing climate and environmental protection measures to achieve the climate-related corporate goals.

Total energy consumption within the Group amounted to 32,479 megawatt hours in the financial year (previous year: 33,091 MWh). The main areas of consumption were electrical energy with 17,190 MWh (previous year: 16,341 MWh) and demand for heating and cooling with 11,632 MWh (previous year: 11,702 MWh). The energy consumption of the vehicle fleet was 3,657 MWh (previous year: 5,047 MWh). Across all categories the share of energy from renewable sources in total consumption across all categories was 70.3% in the year 2024 (previous year: 67.1%).

⁹ The ProSiebenSat.1 Group does not fall under the exclusion criteria of Articles 12(1) (d) to (g) and 12(2) of Commission Delegated Regulation (EU) 2020/1818 (Climate Benchmark Standards Regulation). The target relates to CO₂eq emissions on the basis of CO₂ equivalents and takes into account all greenhouse gases under the Kyoto Protocol on the basis of a global warming potential of 100 years.

¹⁰ The targets relate to gross emissions according to the calculation method used from the 2024 financial year onwards (see notes on the CO₂eq footprint). GHG removals, carbon credits or avoided emissions are not taken into account. Scope 2 emissions are measured using the market-based approach.

ENERGY CONSUMPTION AND MIX

	2024	2023
(1) Total fossil energy consumption in MWh	9,535	10,897
Share of fossil sources in total energy consumption in %	29.4%	32.9%
(2) Consumption from nuclear sources in MWh	98	-/-
Share of consumption from nuclear sources in total energy consumption in %	0.3%	-/-
(3) Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) in MWh	14	0
(4) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources in MWh	22,832	22,194
(5) The consumption of self-generated non-fuel renewable energy in MWh	0	0
(6) Total renewable energy consumption in MWh (calculated as the sum of lines 3 to 5)	22,846	22,194
Share of renewable sources in total energy consumption in %	70.3%	67.1%
Total energy consumption in MWh (calculated as the sum of lines 1, 2 and 6)	32,479	33,091

ProSiebenSat.1 Group's activities in a climate-intensive sector include the business activities of Flaconi. With net revenues of EUR 513 million and energy consumption of 2,180 megawatt hours, this results in an energy intensity of 4.25 MWh/million EUR in the financial year 2024. Total energy consumption can be broken down further into 41.7 MWh of conventional electricity consumption, 857.1 MWh of green electricity consumption, 95.5 MWh of heating oil consumption, 6.0 MWh of diesel consumption, 1,165.1 MWh of natural gas consumption and 15.1 MWh of unclassifiable heat consumption. **ESRS EI-5**

Gross Scopes 1, 2, 3 and Total GHG Emissions

▼ ProSiebenSat.1 Group's operating emissions (Scope 1, Scope 2) decreased by 12% year-on-year to 2,291 tCO₂eq in financial year 2024 (previous year: 2,600 tCO₂eq; market-based calculation).

Direct emissions from the combustion of fossil fuels in the Company's own vehicles (vehicle fleet) and stationary systems (local heat generation) fell by 280 tCO₂eq to 1,403 tCO₂eq compared to the previous year. As in the previous year, the decrease in ProSiebenSat.1 Group's direct emissions (Scope 1) is mainly due to the conversion of further vehicles in the fleet to completely locally emission-free e-mobility and the resulting reduction in emissions from the vehicle fleet. In contrast, in addition to the emissions from local heat generation, the emissions from the operation of the network backup systems, in case of a power supply interruption, have particularly increased due to the completion of the first construction phase of the New Campus. In addition, emissions from fugitive gases were included in the calculation of direct emissions for the first time.

Indirect emissions caused by the generation of purchased energy (Scope 2) declined by 29 tCO₂eq year on year to 889 tCO₂eq. This is primarily due to the conversion of additional locations to a power supply from renewable energies. ▲

As part of the further development of ProSiebenSat.1 Group's decarbonization strategy, all relevant Scope 3 categories across the entire value chain of the Group companies were determined and calculated for the first time in the financial year 2024. The reporting previously included emissions from category 3.3 Fuel and energy-related Activities (not included in Scope 1 or Scope 2), category 3.5 Waste generated in operations, category 3.6 Business traveling, and category 3.7 Employee commuting. In addition to the categories already shown in previous years, emissions from purchased goods and services (category 3.1), capital goods (category 3.2), upstream transportation and distribution (category 3.4), the use of sold products (category 3.11), end-of-life treatment of sold products (category 3.12) and investments (category 3.15) are now also shown.

Emissions from category 3.1 "Purchased goods and services" and category 3.2 "Capital goods" account for the largest share of Scope 3 emissions. In addition to the Entertainment segment, the primary driver of emissions in category 3.1 is the business of online beauty provider Flaconi. In category 3.2, the emissions caused by program investments in particular are materialized.

Across all emission categories (Scope 1, Scope 2, Scope 3) covered, emissions in the financial year 2024 amounted to 755,757 tCO₂eq¹.

CARBON FOOTPRINT OF PROSIEBENSAT.1 GROUP

GHG emissions in tCO ₂ eq ¹	Retrospective			Milestones and target years			
	2019 (Base year) ⁵	2023 ⁵	2024	% 2024 / 2023	2025	2030 (2050)	Annual % target / Base year
▼ Scope 1 – Direct greenhouse gas emissions							
Gross Scope 1 GHG emissions ²	2,110	1,683	1,403	–17 %	1.234 ⁴		
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%) ▲	—	—	—	—			
Scope 2 – Indirect greenhouse gas emissions							
Gross location-based Scope 2 GHG emissions	10,557	7,679	7,742	1 %			
▼ Gross market-based Scope 2 GHG emissions ▲	2,882	918	889	–3 %	844 ⁴		
Scope 3 – Greenhouse gas emissions from upstream and downstream stages of the value chain							
Total Gross indirect (Scope 3) GHG emissions	16,292	10,685	753,465 ⁶	n/m			
1 Purchased goods and services	—	—	609,086				
2 Capital goods	—	—	121,670				
3 Fuel and energy-related Activities not included in Scope 1 or Scope 2	1,974	2,835	2,791	–2 %			
4 Upstream transportation and distribution	—	—	2,034				
5 Waste generated in operations ³	47	12	4	–67 %			
6 Business traveling	7,797	4,653	6,304	35 %			
7 Employee commuting	6,474	3,185	5,422	70 %			
8 Upstream leased assets	—	—	—				
9 Downstream transportation	—	—	—				
10 Processing of sold products	—	—	—				
11 Use of sold products	—	—	3,182				
12 End-of-life treatment of sold products	—	—	20				
13 Downstream leased assets	—	—	—				
14 Franchises	—	—	—				
15 Investments	—	—	2,954				
Total GHG emissions							
Total GHG emissions (location-based) in tCO ₂ eq	28,959	20,047	762,609 ⁶	n/m			
Total GHG emissions (market-based) in tCO ₂ eq	21,284	13,285	755,757 ⁶	n/m			

1 In determining the carbon footprint, ProSiebenSat.1 Group followed the criteria and definitions of the Sustainability Reporting Standards of the Global Reporting Initiative (GRI). The data was collected on the basis of internal guidelines. In addition, ProSiebenSat.1 Group used the following standards to calculate its carbon footprint and indirect CO₂eq emissions (Scope 3): Greenhouse Gas (GHG) Protocol - Corporate Accounting and Reporting Standard, Corporate Value Chain Accounting and Reporting Protocol of the World Resources Institute (WRI) and World Business Council for Sustainable Development (WBCSD). All of ProSiebenSat.1 Group's own sites and employees were included in the carbon footprint.

2 Out-of-scope emissions from the consumption of biogas in the amount of approx. 3 tCO₂eq (biogenic emissions) are not included in the balance sheet. ProSiebenSat.1 Group has no other biogenic emissions.

3 Waste at ProSiebenSat.1 Group mainly arises from office activities, the company canteen and the Flaconi logistics center. In addition, the construction work for the "New Campus" accounted for 10 t (previous year: 39 t)⁵ and 1.3 t (previous year: 1.5 t)⁵ of hazardous waste in financial year 2024. The total amount of waste generated in the reporting year was 324 tons (previous year: 374 tons)⁵. This resulted in emissions under Scope 3.5 of 4 t CO₂eq for the Group.

4 Target values excluding emissions from the start-up phase of the New Campus in Unterföhring; Executive Board target is combined for Scope 1 and Scope 2. In addition, the Executive Board target is adjusted for emissions from fugitive gases.

5 The previous year's figures in this section were not audited by PwC as part of the external audit of the 2024 financial year.

6 Total may differ due to rounding differences

▼ Emission factors from various sources are used to calculate Scope 1 and Scope 2 CO₂eq emissions. Primarily, specific emission factors provided directly by the respective providers are used according to the "market-based" method. ▲ If no specific emission factors are available, generally accepted

11 Total may differ due to rounding differences.

country-specific emission factors published by recognized organizations are used secondarily according to the "location-based" method. Essentially, the latest "UK Government Conversion Factors for greenhouse gas reporting" of the "Department for Energy Security and Net Zero" and the "Department for Business, Energy & Industrial Strategy", as well as the country-specific conversion factors of the "International Energy Agency" from the year 2023 are used. If no provider-specific emission factor is available, country-specific residual mix factors from the "Association of Issuing Bodies" and the Green-e program of the "Center for Resource Solutions" are also applied when calculating emissions for electricity consumption.

Detailed information on the methods, key assumptions, and emission factors used to calculate greenhouse gas emissions can be found in the "Explanation of the CO₂eq Footprint". It also lists the relevant Scope 3 categories with the respective reporting boundaries, calculation methods, and coverage with activity data. **ESRS E1-6**

→ **Explanation of the CO₂eq Footprint**

GHG EMISSIONS INTENSITY

	2024	2023	Change in %
Net revenue in EUR m	3,918	3,852	1.7
Total GHG emissions (location-based) in tCO ₂ eq	762,609	20,047	n/m
Total GHG emissions (market-based) in tCO ₂ eq	755,757	13,285	n/m
Total GHG emissions (location-based)/revenues			
in tCO ₂ eq/EUR m	194.66	5.20	n/m
Total GHG emissions (market-based)/revenues			
in tCO ₂ eq/EUR m	192.91	3.45	n/m

Projects to reduce GHG emissions

As in 2023, ProSiebenSat.1 Group voluntarily offset 10% of the previous year's total emissions (Scope 1, 2 and 3) in 2024, i.e. 1,329 tCO₂eq (previous year: 1,139 tCO₂eq)¹² by purchasing certificates from climate protection projects outside ProSiebenSat.1 Group's value chain. In collaboration with the partner First Climate AG (First Climate), a project to prevent deforestation in Indonesia (665 tCO₂eq) and a project for clean drinking water in Kenya and Nigeria (664 tCO₂eq) were selected, each accounting for half of the total offset, according to defined internal criteria. Both projects are audited according to internationally recognized quality standards.¹³ The CO₂ certificates from both projects were acquired by ProSiebenSat.1 Group in June 2024, used for offsetting and retired.

In addition, 339 tCO₂eq were offset in the business travel category in the financial year 2024 (previous year: 335 tCO₂eq) as part of flight bookings via our partner Deutsche Lufthansa AG by investing in certified, high-quality climate protection projects.

Both the effect from the voluntary compensation by ProSiebenSat.1 Group and the effect from compensated flight bookings are not included in the CO₂eq footprint and therefore not taken into account in achieving the CO₂eq reduction target. In the financial year 2024, the Group did not carry out any projects in its own value chain aimed at the removal and storage of greenhouse gases.

¹² The previous year's figures in this section were not audited by PwC as part of the external audit of the 2024 financial year.

¹³ The water treatment project (technological CO₂ sink) in Kenya and Nigeria is Gold Standard certified. The Gold Standard was developed by the WWF and other environmental organizations and also identifies social and environmental aspects that contribute to the achievement of sustainability goals. The project to avoid deforestation in Indonesia (biogenic CO₂ sink) is certified by the Verified Carbon Standard and the Climate, Community and Biodiversity Standard. The Verified Carbon Standard is a global standard for offsetting greenhouse gas emissions. The Climate, Community and Biodiversity Standard is an additional standard in the voluntary offsetting market. It examines the overall benefit of a project beyond pure emission reductions, with a particular focus on the preservation of biodiversity and the social impact in the project region. The standard, developed jointly by research institutes, companies and environmental groups, is primarily used in forestry and agricultural projects. According to the distribution of offset greenhouse gas emissions mentioned in the text, the Gold Standard and Verified Carbon Standard each account for 50% of the total offset volume. The percentage of the offset volume that counts as a corresponding adjustment under Article 6 of the Paris Agreement is 0%.

In addition to these voluntary compensation measures, measures for the active removal and storage of CO₂ from the atmosphere to offset unavoidable emissions may become particularly relevant in the development of a climate transition plan. These are to be examined in future as part of the SBTi climate target setting process. **ESRS E 1-7**

ProSiebenSat.1 Group does not currently use an internal CO₂ pricing system to support decision-making. The Group is currently examining the possibility of including CO₂eq emissions as a relevant decision-making criterion in the procurement process in the future. **ESRS E1-8**

▼ EU TAXONOMY

With the "European Green Deal", the European Commission is pursuing a plan to make the European economy more sustainable in the future and, in particular, to direct capital flows into sustainable economic activities. To enable the categorization of economic activities according to their sustainability, the European Commission has created a classification system with the EU Taxonomy Regulation. The following explanatory notes and tables reflect our interpretation of the current legal situation with regard to the EU Taxonomy Regulation. In this regard, six environmental targets are to be reported on, for which the EU Commission has defined Taxonomy-eligible economic activities in the two delegated acts "Climate Delegated Act" and "Environmental Delegated Act".

» INFORMATION

An economic activity is taxonomy-eligible if it is covered by the EU Taxonomy Regulation (Regulation (EU) 2020/852), that is, if it is listed in the Annexes of one of the two delegated acts "Climate Delegated Act" or "Environmental Delegated Act" and thus has the potential to be classified as ecologically sustainable within the meaning of the EU Taxonomy Regulation (Taxonomy-aligned). The economic activity is only Taxonomy-aligned if the technical screening criteria and minimum safeguards, which can also be found in the annexes, are met. The technical screening criteria relate firstly to the substantial contribution that an economic activity must make to an environmental objective and secondly to the criteria of "do no significant harm" (DNSH) in regard to other environmental objectives. In the financial year 2024, ProSiebenSat.1 Group reported as required on Taxonomy-eligibility and alignment with regard to the six environmental targets.

The following section describes how ProSiebenSat.1 Group expanded and updated its review of Taxonomy-eligible economic activities for the financial year 2024 and how the Taxonomy-alignment of these activities was verified. It also describes how the corresponding Taxonomy KPIs relating to revenues as well as capital expenditures ("CapEx") and operating expenditures ("OpEx") were subsequently determined.

» INFORMATION

The analysis of our Taxonomy-eligible economic activities in the areas of "Climate" and "Environmental" was updated in 2024 and revalidated by various Group representatives.

As a result of the previous years' analysis, the Group identified various potentially relevant economic activities in relation to the environmental objective of "Climate change adaptation", for example activity 8.3. "Programming and broadcasting activities" or activity 13.3. "Motion picture, video, and television program production, sound recording and music publishing activities" in the "Climate Delegated Act." However, no revenues can be assigned to these within the meaning of the Taxonomy: In our opinion, these economic activities are not enabling in nature as laid down in the

"Climate Delegated Act," which is a requirement in order for them to be reported in relation to revenues. This is understood to refer to an economic activity that directly enables other activities to make a significant contribution to one of the two climate-related environmental objectives of the Taxonomy Regulation. However, this is not the core purpose of ProSiebenSat.1 Group's activities. Moreover, we were unable to identify any CapEx or OpEx in connection with the environmental objective of "Climate change adaptation". In our view, this can be claimed only for expenses that are incurred in order to make an activity climate-resilient, i.e. to reduce the most significant physical climate risks.

In addition, ProSiebenSat.1 Group has identified various taxonomy-eligible activities in connection with the environmental objectives of **"Climate change mitigation"** and **"Transition to a circular economy"** that are linked to CapEx and OpEx. The main expenses for ProSiebenSat.1 Group essentially consist of vehicle fleet (activity 6.5. in the "Climate Delegated Act", Annex I), new buildings, refurbishments, expenses for maintenance and repair of assets (activities 7.1. to 7.7. in the "Climate Delegated Act, Annex I, as well as activities 3.1. and 3.2. in the "Environmental Delegated Act", Annex II), for data centers (activity 8.1. in the "Climate Delegated Act", Annex I) and for electrical and electronic equipment¹⁴ (activity 1.2. in the "Environmental Delegated Act", Annex II). All relevant investment projects were checked for allocation to these activities and marked accordingly in the Group-wide consolidation and reporting system to enable the associated investment expenditure to be recorded. The activities could be clearly assigned to the corresponding environmental objectives with regard to their Taxonomy-eligibility and double counting could be excluded accordingly. This also applies to the activities relating to the construction of new buildings and the renovation of existing buildings, which are equally Taxonomy-eligible under the "Climate change mitigation" and "Transition to a circular economy" environmental objectives (activities 7.1. and 7.2. in the "Climate Delegated Act," Annex I as well as activities 3.1. and 3.2. in the "Environmental Delegated Act," Annex II). Investments are allocated to the various environmental targets in accordance with the "Capital expenditure (CapEx) 2024" table.

As the identified activities exclusively relate to purchased products and services from third parties, evidence of Taxonomy-alignment must generally be obtained by requesting the relevant information from these business partners. However, the responses to the requests regarding fulfillment of the substantial contribution criteria, the DNSH criteria, and the minimum safeguards are still not sufficient to permit the conclusion of Taxonomy-alignment for the financial year 2024. A corresponding check for Taxonomy-alignment was also carried out as part of the New Campus construction project. The substantial contribution and the DNSH criteria have not yet been met, which is why the minimum safeguards have not been examined further. Therefore, ProSiebenSat.1 Group cannot present any Taxonomy-aligned KPIs for the financial year 2024.

ProSiebenSat.1 Group has no activities under Delegated Regulation 2022/1214 relating to nuclear energy and fossil gas.

¹⁴ For the financial year 2024, investments in activity 1.2. are reported for the first time. The commencement of the activity was based on the interpretation of corresponding information in the EU Commission's "Draft Commission Notice on the interpretation and implementation of certain legal provisions of the EU Taxonomy Environmental Delegated Act, the EU Taxonomy Climate Delegated Act and the EU Taxonomy Disclosures Delegated Act" from November 2024. Due to the late publication of the Draft Commission Notice, a Taxonomy-alignment assessment for the financial year 2024 was not possible.

NUCLEAR AND FOSSIL GAS RELATED ACTIVITIES 2024

Nuclear energy related activities		
1.	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	no
2.	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	no
3.	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	no
Fossil gas related activities		
4.	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	no
5.	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	no
6.	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	no

ENVIRONMENTAL RESPONSIBILITY

Particularly with regard to the environmental objective of “Climate change mitigation”, the EU Taxonomy Regulation primarily covers the economic activities that cause the greatest CO₂e emissions in Europe. At present, the majority of ProSiebenSat.1 Group’s business activities are not covered by the EU Taxonomy Regulation. However, this does not imply that ProSiebenSat.1 makes no contribution to environmental protection. We are aware of the Group's responsibility due to the reach of our TV stations and digital platforms and will continue to keep the target groups of these stations and platforms informed and raise awareness of environmentally relevant issues. Further information on ProSiebenSat.1's social responsibility can be found in the section:

→ [Social Responsibility](#)

Revenues

The underlying revenues correspond to the revenues reported in the consolidated income statement. No revenues from taxonomy-eligible economic activities were identified for the financial year 2024.

→ [Group Earnings](#)

REVENUES 2024

Proportion of Revenues from products or services associated with taxonomy-aligned economic activities

Financial year		2024		Substantial contribution criteria					
Economic activities	Code	Revenues	Proportion of Revenues, year 2024	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity
		in EUR m	in %	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL
A. Taxonomy-eligible activities									
A.1. Environmentally sustainable activities (taxonomy-aligned)									
Revenues of environmentally sustainable activities (taxonomy-aligned) (A.1)		—	—						
Of which Enabling									
Of which Transitional									
A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)									
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL
Revenues of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)		—	—						
A. Revenues of taxonomy-eligible activities (A.1 + A.2)		—	—						
B. Taxonomy-non-eligible activities									
Revenues of taxonomy-non-eligible activities		3,918	100.0						
Total		3,918	100.0						

Abbreviations in table: Y – yes, N – no, EL – eligible, N/EL – not eligible

REVENUES 2024

DNSH criteria ("Do no significant harm")										
Economic activities	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Bio-diversity	Minimum safeguards	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) revenues 2023	Category enabling activity	Category transitional activity
								in %		
	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N		E	T
A. Taxonomy-eligible activities										
A.1. Environmentally sustainable activities (taxonomy-aligned)										
Revenues of environmentally sustainable activities (taxonomy-aligned) (A.1)								—		
Of which Enabling										
Of which Transitional										
A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)										
Revenues of Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)								—		
A. Revenues of taxonomy-eligible activities (A.1 + A.2)								—		
B. Taxonomy-non-eligible activities										
Revenues of taxonomy-non-eligible activities								100.0		
Total								100.0		

Abbreviations in table: Y – yes, N – no, EL – eligible, N/EL – not eligible

Capital Expenditures (CapEx)

ProSiebenSat.1 Group's capital expenditure comprises additions to programming assets (see Notes to Consolidated Financial Statements, note 18), other intangible assets (see Notes to Consolidated Financial Statements, note 19) as well as property, plant and equipment and rights-of-use to property, plant and equipment (see Notes to Consolidated Financial Statements, note 20). In the financial year 2024, there were no additions due to changes in the scope of consolidation.

Taxonomy-eligible CapEx are related to the Group's vehicle fleet, new buildings or renovations, data centers and spending on the maintenance and servicing of assets. The largest contribution comes from the New Campus construction project in Unterföhring.

For the identification of the KPI accounted for the relevant leasing accounts, on which in particular additions relating to buildings and the vehicle fleet are booked. In addition, CapEx marked as Taxonomy-eligible in the Group-wide consolidation and reporting system was included.

The potential Taxonomy-alignment of these activities could not be confirmed due to insufficient information from business partners. No Taxonomy-alignment could be demonstrated for the New Campus construction project either. For the financial year 2024, ProSiebenSat.1 Group has identified expenses in connection with the environmental objectives "Climate change mitigation" and "Transition to a circular economy"; no expenses could be allocated to the remaining environmental objectives.

→ Notes to Consolidated Financial Statements, Note 18 "Programming assets" → Notes to Consolidated Financial Statements, Note 19 "Other intangible assets" → Notes to Consolidated Financial Statements, Note 20 "property, plant and equipment and rights-of- use to property, plant and equipment"

CAPITAL EXPENDITURE (CAPEX) 2024

Proportion of CapEx from products or services associated with Taxonomy-aligned economic activities

Financial year		2024		Substantial contribution criteria					
Economic activities	Code	CapEx	Proportion of CapEx, year 2024	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity
		in EUR m	in %	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL
A. Taxonomy-eligible activities									
A.1. Environmentally sustainable activities (taxonomy-aligned)									
CapEx of environmentally sustainable activities (taxonomy-aligned) (A.1)		—	—						
Of which Enabling									
Of which Transitional									
A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)									
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5.	3	0.2	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Construction of new buildings	CCM 7.1/CE 3.1.	56	4.6	EL	N/EL	N/EL	N/EL	EL	N/EL
Renovation of existing buildings	CCM 7.2/CE 3.2.	0	0.0	EL	N/EL	N/EL	N/EL	EL	N/EL
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3.	0	0.0	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CCM 7.4.	0	0.0	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	CCM 7.5.	1	0.1	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Acquisition and ownership of buildings	CCM 7.7.	13	1.0	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Data processing, hosting and related activities	CCM 8.1.	7	0.6	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Manufacture of electrical and electronic equipment ^{2) 3)}	CE 1.2	13	1.1	N/EL	N/EL	N/EL	N/EL	EL	N/EL
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)		93	7.6	6.5				1.1	
A. CapEx of taxonomy-eligible activities (A.1 + A.2)		93	7.6	6.5				1.1	
B. Taxonomy-non-eligible activities									
CapEx of Taxonomy-non-eligible activities		1,130	92.4						
Total		1,223	100.0						

Abbreviations in the table: Y - Yes, N - No, EL - eligible, N/EL - not eligible, CCM - Climate Change Mitigation, CE - Circular Economy

1) None of the activities have yet met the material contribution and DNSH criteria, which is why the minimum protection has not been assessed further. The feedback from the business partners on the queries regarding compliance with the material contribution criteria, the DNSH criteria and minimum protection is still not comprehensive enough.

2) Investments in activity 1.2. are reported for the first time for the 2024 financial year. The activity was included based on the interpretation of the relevant information in the EU Commission's Draft Commission Notice "DRAFT COMMISSION NOTICE on the interpretation and implementation of certain legal provisions of the EU Taxonomy Environmental Delegated Act, the EU Taxonomy Climate Delegated Act and the EU Taxonomy Disclosures Delegated Act" from November 2024. Due to the late publication of the Draft Commission Notice, it was not possible to check for taxonomy conformity for the 2024 financial year. The inclusion of activity 1.2 in the previous year's data increases the taxonomy-compliant CapEx share by 0.8 percentage points to 9.4 percent, while the non-taxonomy-compliant share decreases to 90.6 percent.

3) In order to be able to report the category "Manufacture of electrical and electronic equipment", estimates are used to calculate the taxonomy ratio. For this purpose, the taxonomy ratio of the internally booked companies is extrapolated to externally booked companies.

CAPITAL EXPENDITURE (CAPEX) 2024

DNSH criteria ("Do no significant harm")										
Economic activities	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Bio-diversity	Minimum safeguards ¹⁾	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) CapEx 2023	Category enabling activity	Category transitional activity
	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	in %	E	T
A. Taxonomy-eligible activities										
A.1. Environmentally sustainable activities (taxonomy-aligned)										
CapEx of environmentally sustainable activities (taxonomy-aligned) (A.1)								—		
Of which Enabling										
Of which Transitional										
A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)										
Transport by motorbikes, passenger cars and light commercial vehicles								0.3		
Construction of new buildings								5.4		
Renovation of existing buildings								0.1		
Installation, maintenance and repair of energy efficiency equipment								0.0		
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)								0.0		
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings								0.0		
Acquisition and ownership of buildings								2.1		
Data processing, hosting and related activities								0.7		
Manufacture of electrical and electronic equipment ^{2) 3)}								0.8		
CapEx of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)								9.4		
A. CapEx of taxonomy-eligible activities (A.1 + A.2)								9.4		
B. Taxonomy-non-eligible activities										
CapEx of Taxonomy-non-eligible activities ²⁾								90.6		
Total								100.0		

Abbreviations in the table: Y - Yes, N - No, EL - eligible, N/EL - not eligible, CCM - Climate Change Mitigation, CE - Circular Economy

1) None of the activities have yet met the material contribution and DNSH criteria, which is why the minimum protection has not been assessed further. The feedback from the business partners on the queries regarding compliance with the material contribution criteria, the DNSH criteria and minimum protection is still not comprehensive enough.

2) Investments in activity 1.2. are reported for the first time for the 2024 financial year. The activity was included based on the interpretation of the relevant information in the EU Commission's Draft Commission Notice "DRAFT COMMISSION NOTICE on the interpretation and implementation of certain legal provisions of the EU Taxonomy Environmental Delegated Act, the EU Taxonomy Climate Delegated Act and the EU Taxonomy Disclosures Delegated Act" from November 2024. Due to the late publication of the Draft Commission Notice, it was not possible to check for taxonomy conformity for the 2024 financial year. The inclusion of activity 1.2 in the previous year's data increases the taxonomy-compliant CapEx share by 0.8 percentage points to 9.4 percent, while the non-taxonomy-compliant share decreases to 90.6 percent.

3) In order to be able to report the category "Manufacture of electrical and electronic equipment", estimates are used to calculate the taxonomy ratio. For this purpose, the taxonomy ratio of the internally booked companies is extrapolated to externally booked companies.

PROPORTION OF CAPEX / TOTAL CAPEX 2024

	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0.0 %	6.5 %
CCA	0.0 %	0.0 %
WTR	0.0 %	0.0 %
CE	0.0 %	5.7 %
PPC	0.0 %	0.0 %
BIO	0.0 %	0.0 %

Abbreviations in table:

CCM – Climate Change Mitigation

CCA – Climate Change Adaptation

WTR – Water and Marine Resources

CE – Circular Economy

PPC – Pollution Prevention and Control

BIO – Biodiversity and ecosystems

Operating Expenses (OpEx)

Operating expenses for the ProSiebenSat.1 Group amounted to EUR 58 million in the financial year (previous year: EUR 56 million). The Group mainly incurred non-capitalized expenses for servicing and maintenance of property, plant, and equipment. These expenses are not material (~1%) in the context of the Group's overall costs. Thus, there are no material OpEx related to Taxonomy-eligible or Taxonomy-aligned activities.

OPERATING EXPENSES (OPEX) 2024

Proportion of OpEx from products or services associated with Taxonomy-aligned economic activities

Financial year		2024		Substantial contribution criteria					
Economic activities	Code	OpEx	Proportion of OpEx, year 2024	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity
			in EUR m	in %	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL
A. Taxonomy-eligible activities									
A.1. Environmentally sustainable activities (taxonomy-aligned)									
OpEx of environmentally sustainable activities (taxonomy-aligned) (A.1)		—	—						
Of which Enabling									
Of which Transitional									
A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)									
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL
OpEx of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)		—	—						
A. OpEx of taxonomy-eligible activities (A.1 + A.2)		—	—						
B. Taxonomy-non-eligible activities									
OpEx of taxonomy-non-eligible activities		58	100.0						
Total		58	100.0						

Abbreviations in table: Y – yes, N – no, EL – eligible, N/EL – not eligible

OPERATING EXPENSES (OPEX) 2024

DNSH criteria ("Do no significant harm")										
Economic activities	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Bio-diversity	Minimum safe-guards	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) OpEx 2023	Category enabling activity	Category transitional activity
	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	in %	E	T
A. Taxonomy-eligible activities										
A.1. Environmentally sustainable activities (taxonomy-aligned)										
OpEx of environmentally sustainable activities (taxonomy-aligned) (A.1)								—		
Of which Enabling										
Of which Transitional										
A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)										
OpEx of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)								—		
A. OpEx of taxonomy-eligible activities (A.1 + A.2)								—		
B. Taxonomy-non-eligible activities										
OpEx of taxonomy-non-eligible activities								100.0		
Total								100.0		

Abbreviations in table: Y – yes, N – no, EL – eligible, N/EL – not eligible



SOCIAL INFORMATION

OWN WORKFORCE

Policies related to Own Workforce

In a constantly changing business world, our goal is to create a learning and continuously evolving organization that promotes innovation and growth in the best possible way. We are convinced that our employees are the key to success. ProSiebenSat.1 Group's HR strategy therefore focuses on its employees in order to develop their full potential and make the Company sustainably successful. Based on the DMA and the material impacts identified, the Group has identified the following key topics for its company-wide, strategic HR work:

Talent acquisition: Highly qualified and committed talents are an important prerequisite for our Company's success and future viability. After all, in a dynamically changing environment, our employees play a vital role in the further development of our products and services and thus in the economic success of the Group. Our strategy is therefore to attract the best talent for ProSiebenSat.1 Group, both outside and inside our Company.

Employee development and retention: In view of the dynamic market environment, it is crucial to strengthen our employees' specialist knowledge and general skills. The continuous training and development of employees is therefore a key factor in the success of ProSiebenSat.1 Group. At the same time, it is vital for our attractiveness as an employer and for the long-term success of our Company that we offer qualified and committed employee development opportunities and retain them within the Group in the long term with an attractive working environment.

Management development: The skills of our managers are of central importance for the success of ProSiebenSat.1 Group. Through our management development measures and offerings as well as the Leadership Principles that were introduced in the year 2024, we want to establish a consistent understanding of leadership throughout the Group and strengthen the performance and development of our managers. For this reason, in addition to training and consulting, we also offer impulse and exchange formats at all management levels.

In addition, our Code of Conduct provides all employees with the necessary guidance and sets minimum standards for responsible conduct. For detailed information on the Code of Conduct, please refer to the section "Policy for Implementing the Sustainability Strategy" in the "General Information" chapter.

→ **Sustainability Strategy**

In the following sections, specific actions from the financial year 2024 are explained in addition to the concepts already outlined above for the mitigation of material impacts. No conclusive statements can be made about future actions and the associated investments at the time of preparing this report. However, ProSiebenSat.1 Group would like to continue its existing commitment. Progress within the key topics is measured on a quarterly basis with the help of selected key metrics, which are mentioned in the respective sections on the actions¹⁵. Specific target values have not been set for the individual key metrics, but their development over time allows us to draw conclusions regarding the effectiveness of our strategies and actions and enables us to take countermeasures at an early stage if necessary. In doing so, the key metrics are classified

15 In the area of talent acquisition, effectiveness is measured by the average number of applications per job posting and early turnover. In the area of employee development and retention, it is measured by the hours of training per employee, the company-specific turnover rate, the average length of service and the part-time ratio. In the area of management development, it is measured by the hours of training per manager.

and qualitatively evaluated, taking into account contextual factors, such as the market environment or the corporate development.

Under the leadership of the Executive Board, the HR department works closely with the HR managers in the various business units. Conceptual HR work in this context is managed centrally by the so-called Centers of Excellence (CoE) – which include areas such as talent, compensation & benefits, and labor law. The Diversity & Inclusion department, which is also anchored in the central HR organization, is responsible for the further development of diversity management and the inclusion strategy. As part of the materiality analysis, the topics of workforce diversity, employment and integration of people with disabilities, and gender equality were identified as material. The underlying concepts and actions are part of the Group-wide sustainability strategy and are therefore described separately in the "Diversity and Inclusion" section. **ESRS S1-1, S1-4, S1-5, S1.MDR-T, MDR-P**

→ Double Materiality Assessment

Actions related to Talent Acquisition

In terms of recruitment, the Group relies on a skills-based model, which defines the key ProSiebenSat.1 skills of "Reflect," "Cooperate," "Create," "Deliver," "Know-how," and "Lead & Empower" that it is important for the employees to have in order to achieve the strategic corporate goals. In addition to events, ProSiebenSat.1 uses sourcing channels such as social media and approaches talents directly to get in contact with potential candidates. In addition, we show our employees job vacancies within ProSiebenSat.1 Group via an internal job portal, thus creating a basis for internal mobility.

With the employer brand "ProSiebenSat.1 careers," the Group aims to position itself as an attractive employer – for applicants and employees. At the same time, it forms the umbrella for our employer branding activities. To further expand the presence of the employer brand and reach target groups in the best possible way, ProSiebenSat.1 Group continued the "#CreateMomentsThatMatter" campaign in 2024.

As ProSiebenSat.1's target groups are very heterogeneous, the Group pursues a general employer branding strategy as well as specific strategies for the particularly relevant areas of Tech & Data, Finance, Investment, Mergers & Acquisitions (M&A), Content & Creative and Sales. In the year under review, the focus was on the Tech & Data area. To this end, relevant content on the careers website was revised and a target group-specific social media campaign was implemented to give potential applicants an insight into the world of work at ProSiebenSat.1 and highlight the diverse job and development opportunities in this area. By participating in employer branding events and via networks such as "Women in Big Data", ProSiebenSat.1 Group also wants to increasingly position itself as an attractive employer for women in the tech sector.

Within the core target groups, once again the Group placed a special focus on young talents and, in particular, on engaging with Generation Z in the year 2024. The central elements were social media activities and university marketing. For example, ProSiebenSat.1 Group has, among other things, now implemented a third successive semester partnership with the Technical University of Munich. Our CEO Bert Habets has assumed the patronage for the collaboration in the year 2024. As part of the course "Transformation processes of a digital media group", students had the opportunity to take part in practical lectures and work on specific projects from different areas of the Group.

Across all target groups, ProSiebenSat.1 always implements a selection of complementary employer branding measures to address applicants. A central element is the careers website: The platform not only publishes specific job vacancies, but also provides insights into the working world of ProSiebenSat.1 Group. Potential applicants will also find information on training and development opportunities, corporate values and the benefits of ProSiebenSat.1 as an employer. We also keep talents informed with stories on the Company's own careers blog and we share impressions from the Group via our social media channels.

At Group level, an average of 100.9 external candidates applied for an externally advertised professional position in the year 2024¹⁶. The company-specific early turnover rate¹⁷ was 10.4%. **ESRS S1-4, S1.MDR-A**

Actions related to Employee Development and Retention

ProSiebenSat.1 Group offers its employees a comprehensive range of professional and personal development opportunities. The internal P7S1 Academy plays a key role in this, offering both digital and face-to-face training for employees in the German-speaking region. The range is closely aligned with the Group's strategic corporate objectives and the needs of the individual operating divisions. In the year 2024, the training offering was expanded to include learning content on the topic of GenAI in particular. In addition, our employees can use numerous training opportunities on the "LinkedIn Learning" platform. In the period under review, the Group provided an average of 5.5 hours of training per employee.

→ Overview of Key Employee Metrics

We also see the regular dialog between employees and managers as essential for the targeted and ongoing development of our employees. The framework for this is the "Up2Me" dialog format, in which employees and managers of the Group entities, particularly in Unterföhring, hold discussions relating to individual performance, targets, and development potential in a standardized way. With the "Feedback & Feedforward" training course, ProSiebenSat.1 Group wants to support employees and managers in successfully engaging in dialog and strengthening the feedback culture.

The fundamental aim of ProSiebenSat.1 is to provide employees with an attractive working environment and thus to retain them within the Company in the long term. The Group therefore offers its employees appropriate and market-oriented compensation. In addition, employees in Germany and Austria can participate in the "MyShares" share program in order to participate financially in the Company's performance. Numerous social and fringe benefits as well as sports programs are also part of the offer. For example, our cooperation with Urban Sports GmbH ("Urban Sports Club") enables our employees in Germany to use the sport, fitness and wellness offering at a greatly reduced price. In addition, ProSiebenSat.1 Group cooperates with an external provider of family-oriented services that arranges childcare, provides coaching for those in difficult circumstances, and offers support with caring for relatives. This offering is complemented by the Company's own daycare center at the Unterföhring location.

To ensure that we can provide a modern working environment for our employees, we have implemented largely hybrid working models tailored to the respective work requirements and culture of the individual corporate units. Furthermore, the employees in Germany have the option of working mobile for 30 working days within a rolling twelve-month period in 25 EU countries and Switzerland. Since the year 2024, employees in Germany have also had the opportunity to save parts of their salary, overtime, or vacation leave for paid time off with the "P7S1 MyTime" time value account program. Employees can use the credit saved in this way to temporarily reduce their working hours, take individual time off, or retire earlier. Flexible working time models and part-time work are other ways of supporting a work-life balance. As of December 31, 2024, the proportion of employees working part-time was 18.8%¹⁸.

In the context of employee retention, it is also important for ProSiebenSat.1 to establish a health-promoting work culture. With the "P7S1 Mental Health Days", the Group aims to raise awareness of the topic of mental health and promote its destigmatization. Two Mental Health Days were held again in the financial year 2024. Over the course of several days, employees in the German-speaking

¹⁶ To calculate the average number of applicants per job advertisement, all external professional applications are divided by the number of new externally advertised professional positions for the entire year.

¹⁷ The early turnover rate is defined as the percentage of employees who leave the Company within six months of being hired owing to the termination or annulment of their employment contract.

¹⁸ To calculate the part-time ratio, the number of part-time employees as of December 31 is divided by the total number of employees by headcount.

region had the opportunity to take part in talks, workshops, and training sessions on topics such as resilience, mental balance, and physical health.

With the corporate values "Passion," "Innovation," "Courage," "Goal Orientation," and "Responsibility," ProSiebenSat.1 Group is following the goal of strengthening the corporate culture and the identification of staff with the Company and establishing a common basis for decisions and actions. Regular initiatives are designed to promote the exchange about our values and support our employees in integrating them into their day-to-day work. ProSiebenSat.1 invested a low single-digit million euro amount in the year 2024 for the aforementioned actions in the context of employee retention. Total administrative costs in the financial year amounted to EUR 397 million.

→ Notes to Consolidated Financial Statements, note 9 "Administrative expenses"

The average length of service¹⁹ was 6.9 years as of December 31, 2024. The company-specific turnover rate in the Group was 14.6% during the financial year²⁰. The personnel expenses of the ProSiebenSat.1 Group can be found in the Notes to Consolidated Financial Statements. **ESRS S1-4, S1-6, S1-10, S1-13, S1.MDR-A**

→ Notes to Consolidated Financial Statements, note 16 "Other disclosures"

Actions related to Management Development

Through training offerings, ProSiebenSat.1 Group wants to enable managers to further develop their competencies and skills with regard to management work. Hybrid leadership has become firmly established in recent years. With the "Leading hybrid teams" training course, the Group supports managers in leading and collaborating in hybrid teams. Communication in our hybrid working models largely takes place virtually, which is placing new demands on the communication skills of managers. This is why ProSiebenSat.1 offers the "Mastering Leadership Conversations" training course. The aim of this course is to strengthen managers' communication skills and convey strategies for effective communication and persuasive discussion management, particularly for the regular employee development reviews. The growing importance of GenAI also has an impact on leadership. Top management serves as a role model here. We therefore train this target group in the application and responsible use of GenAI in order to identify and utilize fields of application together with their teams. ProSiebenSat.1 Group also sees health and inclusion as important elements of leadership. For this reason, in the financial year 2024, a workshop on neurodivergence was added for the first time to the training program for managers of the Group entities, particularly in Unterföhring. In this course, we enable managers to recognize the different neurodiverse perspectives and abilities of their team members, to respond accordingly and to guide their teams in a targeted manner. Furthermore, we see the ability to recognize unconscious bias as being relevant to good leadership. The "Unconscious Bias" training raises managers' awareness of this. The training also prioritizes the importance of diversity as well as fair cooperation in the Company. In the period under review, the Group provided an average of 7.8 hours of training per manager.

Managers often face very individual challenges, which is why ProSiebenSat.1 Group complements its training offering with targeted consulting services. For example, we offer managers coaching to guide them in special management situations and help them to perform their management tasks.

Another element of the development of managers is the networking across all units in the Group. To this end, ProSiebenSat.1 offers various impulse and dialog formats to create a consistent understanding of the strategic direction and strengthen cross-departmental cooperation. The top management plays a special role in this context. For this reason, we held two management meetings specifically for this target group in the financial year 2024, at which the topics of leadership and culture were discussed alongside the corporate strategy. We also create space for

¹⁹ To calculate the average length of service, the total length of service of all employees as of December 31 is divided by the total number of employees by headcount as of the reporting date.

²⁰ To calculate the turnover rate, the number of former employees who left in the period under review due to resignations and termination agreements is divided by the number of employees as of December 31. In contrast to the ESRS calculation (see section "Overview of key employee figures") exits due to fixed-term contracts, retirement or death are not taken into account, as these do not allow any conclusions to be drawn about employee retention.

our managers in Germany for ongoing dialog, provide additional impetus and hone skills during our regular "Leadership Hour." The topics of GenAI, inclusion, and feedback were explored in greater depth in the year 2024. The internal network "LeadingWomen@P7S1" offers our female managers in the Group entities, particularly at the Unterföhring site, an additional opportunity to exchange ideas. **ESRS S1-4, S1-13, S1.MDR-A**

Diversity and Inclusion

POLICIES RELATED TO DIVERSITY AND INCLUSION

ProSiebenSat.1 Group sees diversity and inclusion not only as a question of social responsibility, but also as a decisive factor for economic success and sustainable growth. For us, diversity means recognizing and appreciating differences and individuality. Our corporate culture thrives on the diversity of our employees and their different perspectives, experiences, and talents. ProSiebenSat.1 is convinced that a working environment characterized by equal opportunities and appreciation promotes the development of the full potential of every employee. Therefore, our goal is to create a working environment that is free of prejudice and shows all employees the same high level of appreciation and respect – regardless of their age, disability, ethnic background and nationality, sex and gender identity, religion and ideology, or sexual orientation and identity. ProSiebenSat.1 is therefore committed to diversity within its own workforce, gender equality and the inclusion of people with disabilities. Specific actions from the financial year 2024 are explained in the following sections. Furthermore, anti-discrimination is conceptually anchored in our Code of Conduct. For detailed information on the Code of Conduct, please refer to the section "Policy for Implementing the Sustainability Strategy" in the "General information" chapter.

→ Sustainability Strategy

Our commitment to promoting a diverse workforce as well as our commitment to equality and equal opportunities are based on the guidelines of the diversity and inclusion action area of our Group-wide sustainability strategy. We have also integrated the UN Sustainable Development Goal (SDG 10) "Reduced inequalities", which is particularly relevant to us, into the sustainability strategy.

→ Sustainability Strategy

ProSiebenSat.1 Group signed the Diversity Charter back in the year 2014 and follows the guidelines set out therein. Our internal guidelines also stipulate that employees at all hierarchical levels should be recruited exclusively on the basis of objective criteria and promoted solely on the basis of their skills. We wish to illustrate our commitment to diversity and inclusion with the "Diversity Principles", which have been published throughout the Group on our corporate website. We promote a culture of diversity and belonging. This includes bringing in different perspectives, opinions and skills. The "Diversity Principles" form the foundation for our activities to promote tolerance and diversity – in our Company and in society. We see this as a task for all our employees and our managers.

With the "Your Voice" survey conducted among employees of the Group companies twice in the financial year 2024, particularly at the Unterföhring location, we are able to calculate an inclusion score based on the assessment of the inclusive working atmosphere with regard to various grounds for discrimination. This enables us to track and evaluate the effectiveness of our initiatives and actions in the area of diversity and inclusion for our workforce. With the exception of gender equality, no specific target values have been defined for key metrics. In a resolution dated June 30, 2022, with reference to section 76 (4) AktG in conjunction with Article 9 (1) lit. c) ii) of the SE Regulation (SE-VO), the Executive Board of ProSiebenSat.1 Media SE established the following targets – to be reached by June 30, 2027 – for the proportion of women at the two management levels below Executive Board level: 15% for the first management level and 30% for the second management level at ProSiebenSat.1 Media SE. Neither the workforce nor employee representatives were involved in setting the objectives. **ESRS S1-1, S1-2, S1-5**

ACTIONS RELATED TO DIVERSITY

To mark European Diversity Month in May, we took part in the Diversity Charter's "Voice for Diversity - 365 days a year" campaign: In a video, we asked employees why conformity should be replaced by diversity. In doing so, we are drawing attention to the importance of diversity and inclusion in the world of work and in society.

Employee networks as platforms for the exchange of experiences and perspectives are a key element in creating visibility, particularly for underrepresented groups. These networks foster an inclusive corporate culture in which diversity is viewed as a strength. They also aim to help raise awareness of diversity and inclusion and enable effective collaboration that benefits from different backgrounds and perspectives. We therefore support the employee network PROUD@ProSiebenSat.1, our women's network F-Empowerment, the cultural diversity network Culture Matters, and the new network Inklusiv@ProSiebenSat.1 for inclusion and accessibility, which was founded in the year 2024. The regular exchange between the "Diversity & Inclusion" department and the employee networks supports the review of the effectiveness of our actions. The networks act as a mouthpiece with a focus on certain possible grounds for discrimination.

The LGBT+ (Lesbian, Gay, Bisexual and Transgender) network PROUD@ProSiebenSat.1, which was founded by employees, has set itself the goal of making diversity more visible within the Group and promoting an open-minded working environment with regard to sexual orientation and gender identity. In the year 2024, the network took part in Christopher Street Day in Munich for the third time and took a stand against discrimination and for tolerance. In November, Uhlala GmbH ("UHLALA Group") once again awarded the Company the gold status of the PRIDE Champion seal. The audit involved an examination of the categories Organizational Structure, Human Resources, Communication & Visibility as well as Legal Framework & Regulations. F-Empowerment focuses on networking and the visibility of women within the Group. The members of the network were able to take part in various events, such as personal voice training or an event on the topic of "Female Finance". In addition, networking opportunities are organized on selected topics such as "Working Moms" or "Women in Tech". The Culture Matters network aims to create visibility for underrepresented groups and provide information about cultural diversity. To mark International Day for Tolerance on November 16, the network organized a workshop called "Choice of words counts: anti-racist language in the media". Here, employees were trained to take conscious action against stereotypical representations and to produce content that tries to present an unfiltered impression of diversity in society.

External networking with other companies also plays a key role in our efforts to improve diversity and inclusion as it facilitates the exchange of best practices and innovative approaches. By embracing this broader perspective, we are promoting the diversity of ideas. At the same time, we are gaining a more comprehensive insight into the challenges and opportunities in the area of diversity and inclusion. We are therefore active on the advisory board of Beyond Gender Agenda GmbH ("BeyondGenderAgenda") through our Senior Vice President Diversity and Inclusion, Anja Reinhard. BeyondGenderAgenda supports the further strengthening of diversity and inclusive working environments in the culture of listed and medium-sized companies. We are also involved in the "Media for Diversity Alliance", which was founded in the year 2021 by the media companies ARD, ZDF, Deutsche Welle, Deutschlandradio, RTL Deutschland and ProSiebenSat.1 on the initiative of the state media authority of Bremen. The alliance represents a clear commitment to diversity in the media sector and organizes regular discussion forums with the participating partners. In the spring of 2024, together with the other media partners, the event "Media for diversity: Inclusion in Focus" was held, at which various speakers provided insights for improving inclusion in the media world. **ESRS S1-4**

ACTIONS RELATED TO EQUALITY

The diversity of our Company is aided by the best possible balance of men and women and a diversity of genders in the workforce and in management positions. Therefore, we integrated "gender equality" into ProSiebenSat.1 Group's sustainability strategy as a United Nations

Sustainable Development Goal (SDG 5) that is particularly relevant to us. The internal and external communication of this goal sends a clear signal to both potential managers and to decision-makers at all management levels during selection processes. When it comes to filling management positions in the Group, men and women should be hired purely on the basis of professional and personal aptitude.

To further promote gender equality and support female talent within the Group, a mentoring program for women was initiated in the year 2024. Female mentors accompany mentees on their career path, provide valuable experience, build networks, and help them achieve their goals. Through this individual promotion, the Group aims to encourage women to seize career opportunities and increase the number of women in management positions. A total of 13 mentors from the top management level and 13 mentees took part.

In the financial year 2024, an exchange format was also set up between the Executive Board and female managers to discuss the current situation and challenges for a better gender balance in management positions. The aim is to identify obstacles and take further actions to increase the attractiveness of the employer for female managers.

We measure the effectiveness of our initiatives and actions for gender equality by recording the proportion of female managers at the top management level. As of December 31, 2024, 20.4% of staff members at the top management level were female. **ESRS S1-4, S1-5, S1-9**

ACTIONS RELATED TO INCLUSION OF PEOPLE WITH DISABILITIES

Raising awareness among managers is crucial to promoting the inclusion of people with disabilities. In the year 2024, we therefore offered various workshops to help managers expand their skills and knowledge. For example, the "Leadership Hour" exchange format on the topic of inclusion was held to raise awareness of visible and invisible disabilities and to provide a confidential framework for questions and apprehensions. Another workshop, "Neurosynergy - Future Ready Leadership", focused on conveying a deeper understanding of neurodivergence and neurodivergent employees. A supportive working environment, especially for neurodivergent employees, can reduce mental stress in the team and at the same time promote creativity, innovation and implementation skills.

In addition, ProSiebenSat.1 is cooperating for the fourth year in a row with myAbility Social Enterprise GmbH ("myAbility"), which advocates for a society offering equal opportunities and accessibility. The Company supports students and university graduates with disabilities and chronic illnesses in German-speaking countries by providing them with career coaching and opportunities for networking and job shadowing. Cooperation with the inclusion initiative is of great importance to us in order to create an inclusive working environment. It offers valuable know-how and practical support in the implementation of inclusion actions. By participating in myAbility Talent Day, we can present ourselves as an inclusive employer and have greater access to new talent for greater diversity in the workforce.

To mark International Day of People with Disabilities on December 3, in the year 2024 we took part in the global #PositivelyPurple campaign once again with an in-house event. The campaign is supported in the German-speaking region by myAbility as an official partner of PurpleSpace Ltd. ("PurpleSpace") and is intended to draw attention to the necessity of economic autonomy for people with disabilities. On December 3, 2024, the logos of the Group's social media channels were colored purple. Employees also had the opportunity to take part in a workshop on sign language with a sign language interpreter.

In addition, the inclusion officer and the representative for severely disabled employees are working closely together to implement the inclusion agreement concluded between the Executive Board and the Works Council and to further develop inclusion efforts. Regular meetings are held to evaluate the implementation of the inclusion agreement, make adjustments and develop new

initiatives. The inclusion agreement applies to the companies within the Group, particularly at the Unterföhring location.

From the financial year 2025, we will report the proportion of employees with disabilities in order to provide an understanding of the extent to which people with disabilities are represented among the Company's employees. **ESRS S1-4**

Anti-discrimination

Discrimination refers to unequal treatment of individuals or groups of people on the basis of certain characteristics. The prohibition of discrimination is defined as a human right and forms the basis for respectful interaction. Ensuring equal treatment of all employees is a fundamental value that the Group considers to be a decisive factor. The Group-wide Code of Conduct, described in the section "Sustainability Strategy", serves as the conceptual anchor. ProSiebenSat.1 Group therefore does not tolerate discrimination based on age, disability, ethnic background and nationality, sex and gender identity, religion and ideology, or sexual orientation. We consider discrimination on the grounds of ethnic origin and nationality to include discrimination on the basis of skin color, and we consider ideology to include discrimination on the basis of political opinion – however, the terms skin color and political opinion are not explicitly used. The discrimination concept does not yet cover the discrimination ground of social origin. All employees are encouraged to report discrimination or violations of principles set out in the Code of Conduct. The whistleblower system as a central compliance tool of ProSiebenSat.1 Group also offers employees the opportunity to express concerns and provide information on possible legal violations. For detailed information on the whistleblower system, please refer to the explanations in the section "Dealing with Possible Rule Violations" in the Governance information chapter.

→ Sustainability Strategy → Business Conduct

In the financial year 2024, six internal complaints related to discrimination, including harassment, were reported. These were complaints relating to discrimination on the grounds of gender, race or ethnic origin or disability. In connection with the aforementioned complaints, a notice of termination was issued. In addition, two complaints were received via the whistleblower system that were related to our own workforce. There were no severe cases of human rights impacts within the Company's own workforce. No significant fines or compensation for damages were paid.

In order to inform our employees about various grounds for discrimination and draw their attention to the complaints mechanisms, we provide our employees throughout Germany with mandatory training on the General Equal Treatment Act (AGG). With our Code of Conduct, we also take a clear stand against any type of sexual violence or abuse of power. **ESRS S1-1, S1-3, S1-17**

Engaging with Own Workforce

We see participation and feedback as important elements of our corporate culture. ProSiebenSat.1 Group strives to offer its employees an environment in which they can address issues openly and express their opinions freely. The initiatives outlined below are therefore intended to promote exchange with our employees. They also enable feedback on the Company's actions and the associated impact on the employees.

In the financial year 2024, the Group introduced the "Your Voice" survey for employees of the Group entities, particularly in Unterföhring. The regular survey provides valuable insights into the needs of our employees, their perception of ProSiebenSat.1 as an employer, and various factors that influence their commitment. Following each survey, the results are analyzed at company level and focus topics are identified. At the same time, employees are encouraged to proactively discuss the results in their teams and initiate targeted measures.

Culture-shaping initiatives, such as the "Your Voice" survey, are developed in continuous and trusting cooperation with the Works Council members. They act as the legal representative of employee interests and are a central point of contact for their concerns. In addition to local Works Council committees, the Group has an agreement with its employees on representation by a Societas Europaea (SE) Works Council to safeguard the rights of employees to information and consultation in cross-border matters at ProSiebenSat.1 Group.

As part of regular "Executive Board Updates," employees in the German-speaking region also have the opportunity to engage directly with the Executive Board on topics relating to corporate development, strategy, and culture.

Employees can also reach out to other contact persons, such as the representative for severely disabled employees, inclusion officer, and HR business partners. In addition, various communication channels are available to them – from personal development meetings to our whistleblower system. For detailed information on the whistleblower system, please refer to the explanations in the section "Dealing with Possible Rule Violations" in the Governance information chapter. **ESRS S1-2, S1-3, S1-4, S1-8**

→ Business Conduct

Overview of Key Employee Metrics

EMPLOYEES BY CONTRACT AND GENDER / ESRS S1-6

Employee headcount as of December 31, 2024

	Female	Male	Other ¹	Not reported	Total
Number of employees	3,727	3,748	1	1	7,477
Number of permanent employees	3,266	3,434	1	1	6,702
Number of temporary employees	458	313	—	—	771
Number of non-guaranteed hours employees	3	1	—	—	4
Number of full-time employees	2,718	3,349	1	1	6,068
Number of part-time employees	1,009	399	—	—	1,409

1 Gender as specified by the employees themselves.

EMPLOYEES BY CONTRACT AND REGION / ESRS S1-6

Employee headcount as of December 31, 2024

	Germany	Austria/Switzerland	US	UK	Other	Total
Number of employees	6,404	578	312	4	179	7,477
Number of permanent employees	5,639	568	312	4	179	6,702
Number of temporary employees	761	10	—	—	—	771
Number of non-guaranteed hours employees	4	—	—	—	—	4
Number of full-time employees	5,181	406	304	4	173	6,068
Number of part-time employees	1,223	172	8	—	6	1,409

EMPLOYEES BY COUNTRY / ESRS S1-6

Employee headcount as of December 31, 2024

	Number of employees ¹
Germany	6,404

1 Countries with at least 50 employees representing at least 10 percent of the total number of employees.

EMPLOYEES BY GENDER / ESRS S1-6

Employee headcount as of December 31, 2024

Gender	Number of employees
Female	3,727
Male	3,748
Other ¹	1
Not reported	1
Total employees	7,477

1 Gender as specified by the employees themselves.

EMPLOYEES BY AGE GROUP / ESRS S1-9

Employee headcount as of December 31, 2024

	Number of employees
Under 30 years	1,397
30–50 years	5,049
Over 50 years	1,031
Total employees	7,477

TOP MANAGEMENT¹ BY GENDER / ESRS S1-9

Employee and managing director headcount as of December 31, 2024

	Number	Share
Female	11	20.4%
Male	43	79.6%
Other ²	—	—
Not reported	—	—
Total	54	100.0%

1 Highest two Management Levels (Top + Senior Management).

2 Gender as specified by the employees themselves.

FLUCTUATION / ESRS S1-6

Employee headcount as of December 31, 2024

	Number
Exits	2,070
	in %
Fluctuation rate ¹	27.7

1 When calculating the fluctuation rate, the number of all exits in the reporting period is divided by the number of employees as of December 31.

REMUNERATION METRICS / ESRS S1-16

as of December 31, 2024

	2024
Gender pay gap in percent ¹	20.7
Total remuneration ratio ²	22.1

1 Remuneration is calculated according to the accrual principle, which includes all remuneration components that employees have received during the calendar year. First, the total remuneration of an employee is set in relation to the respective contractual working hours in order to determine the gross hourly pay level. This is then used to calculate an average value for all female and male employees, which forms the basis for calculating the gender pay gap.

2 Ratio of the annual total remuneration of the highest-paid individual in the company divided by the median of the annual total remuneration for employees (excluding the highest-paid individual).

HOURS OF TRAINING FOR EMPLOYEES / ESRS S1-13

Employee headcount, average number of hours per employee

	2024
Female	5.9
Male	5.1
Other ¹	25.0
Not reported	—
Total	5.5

1 Gender as specified by the employees themselves.

COLLECTIVE BARGAINING COVERAGE AND SOCIAL DIALOG / ESRS S1-8

as of December 31, 2024

	Collective bargaining coverage	Social dialog
Coverage rate	Employees EEA ¹	Workplace representation (EEA) ¹
0–19%	Germany	
20–39%		
40–59%		Germany
60–79%		
80–100%		

1 EEA = European Economic Area, for countries with at least 50 employees representing at least 10 percent of the total number of employees.

COLLECTIVE BARGAINING COVERAGE / ESRS S1-8

Employee headcount as of December 31, 2024

	in %
Coverage rate EEA ¹	9

1 EEA = European Economic Area.

SOCIAL RESPONSIBILITY

Policies related to Viewers and Users

ProSiebenSat.1 Group reaches many millions of people every day. With our 15 free and pay TV stations in Germany, Austria and Switzerland, we address a variety of target groups and reach almost 60 million people per month in the core sales market Germany alone. Entertainment is our core business, and our strategic focus is on the streaming platform Joyn. In the year 2024, Joyn already recorded around 7.1 million users per month. The audience share of ProSiebenSat.1 stations was 20.0% among viewers aged 20 to 59 in Germany in the financial year. In addition, the Group's digital offerings in the Commerce & Ventures and Dating & Video segments address further target groups.

→ Organization and Group Structure → Group Environment

This reach and market position entails a social responsibility that we are aware of. We recognize our obligation to act responsibly with regard to potential impacts, risks, and opportunities in connection with consumers and end users. In this context, ProSiebenSat.1 refers to viewers and users. Due to the Group's business activities, specific topics arise in connection with the sustainability aspects covered in ESRS S4 that are of material importance: The legally compliant design of media content takes into account aspects relating to the personal safety of viewers and users (**media regulation**). This also includes legal requirements for the protection of minors, non-compliance with which can lead to potentially negative impacts on children and young people as

particularly vulnerable users. Likewise, violations can entail risks to the Group's reputation, for example. As a media and digital group, ProSiebenSat.1 can play a special role in the social inclusion and integration of people with disabilities by creating opportunities for social participation and thus potentially positive impacts on this user group through **accessible offerings**. ProSiebenSat.1 Group also contributes to shaping public opinion in society as a whole with its offerings and, in particular, its media content (**Public Value**). At the same time, a high-quality program offering – or the lack thereof – can contribute to increasing or decreasing the attractiveness of content offerings for viewers and users and thus entail opportunities or risks for advertising sales. In addition, the Group is committed to society and can achieve a positive impact by using its media reach for social purposes (**Corporate Citizenship** – entity-specific topic). Detailed information on the material IROs identified in connection with viewers and users of our offerings and services can be found in the section:

→ **Double Materiality Assessment**

The materiality analysis also identified IROs arising from the right to privacy of viewers and users and from the protection of their personal data. Data leaks due to unauthorized access or a lack of data protection safeguards can have negative impacts for those affected, ranging from dissatisfaction to psychological or physical stress. These impacts were also identified as material for other stakeholder groups: Depending on the type of data concerned, they may equally affect suppliers, business partners, or employees, for example. These topics are also fundamentally relevant for all three segments due to our digital business models. Therefore, the topics of **data protection** and **information security** are treated as company-specific topics and the processes, structures, and measures to prevent data privacy incidents are considered in greater detail.

→ **Data Protection** → **Information Security**

The Code of Conduct conceptually defines the basic framework for dealing with the material IROs described with regard to viewers and users. It provides all employees with guidance in their work. Detailed information on the Code of Conduct can be found in the Sustainability Strategy section. With regard to the individual sustainability aspects described in this section, the Code of Conduct is supplemented by internal guidelines and principles of action that contain more detailed regulations regarding the management of material IROs. These are presented in the following topic-related sections. **ESRS S4.SBM-3, S4-1, S4.MDR-P**

→ **Sustainability Strategy**

Processes for Engaging with Viewers and Users and Dealing with Complaints

Viewers and users are the focus of our business activities, and our services should be tailored to their needs. Their perspectives are included in different ways, either directly or via representatives of their interests. The basis for corporate decisions on the design of media content and digital offerings is provided by audience market research, which is described in detail in the section "Research and Innovation" of the "Our Group: Basic Principles" chapter.

→ **Research and Innovation**

Viewers and users can contact ProSiebenSat.1 directly via the Audience Office and various social media channels of the station brands, formats, and digital offerings. In addition, their perspectives are incorporated into corporate decision-making via regular exchange formats with representative experts. These are, for example, media authorities and representatives of particularly vulnerable viewer groups, such as the youth protection authorities or associations for the disabled. For example, the interests of underage viewers and users are taken into account occasion-related when designing new program content or digital offerings, as well as when assessing identified violations of youth protection regulations, by consulting with the responsible voluntary self-regulatory bodies on necessary youth protection measures. The youth protection officers of the broadcasters and online offerings also take part in meetings of the committees of the Voluntary Self-Regulation Body for Television ("FSF") and the Voluntary Self-Regulation Body for Multimedia Service Providers ("FSM") and in topic-specific training sessions several times a year, where they exchange information on current developments in youth protection issues. The perspectives of people with

disabilities, particularly with regard to accessible programming and the technical implementation of accessibility, are incorporated into the planning of accessible offerings, for example through participation in the "Media for Diversity Alliance". Once a year, the alliance organizes a professional event for engaging with the media industry and associations of those affected. The management of the broadcaster or the provider of online offerings bears the ultimate responsibility for the operational implementation of the knowledge gained and the inclusion of viewer and user interests.

ProSiebenSat.1 has created an Advisory Board, chaired by former Bavarian Minister-President Dr. Edmund Stoiber, which advises the Executive Board on social, ethical, and media policy issues and provides an interdisciplinary perspective on societal issues. Further information on formats for engaging with viewers and users can be found in the section:

→ **Sustainability Strategy**

ProSiebenSat.1 provides various reporting channels to users of its content offerings to raise concerns about media content and to initiate a review by the provider itself, a voluntary self-regulatory body or the media supervisory authorities. The whistleblower system as a central compliance tool of ProSiebenSat.1 Group also offers viewers and users the opportunity to express concerns and provide information on possible legal violations. Detailed information on the reporting system can be found in the "Governance Information" chapter in the section "Dealing with Possible Rule Violations".

→ **Business Conduct**

In Germany, various state media authorities in the individual federal states are responsible for the supervision of content offerings. The imprint of the individual provider from ProSiebenSat.1 Group informs viewers and users about the state media authority responsible for the respective service. This is broadcast once a day in ProSiebenSat.1 Group's TV programs and is permanently available on the Internet and on Teletext. In addition, the media authorities themselves also offer a general contact point: Users of our content offerings can submit complaints via www.programmbeschwerde.de. Media supervision of audiovisual offerings is carried out in Austria by the Austrian Communications Authority ("KommAustria") and in Switzerland by the Federal Office of Communications ("BAKOM").

The station imprints published on the Internet also name the responsible youth protection officers and provide a direct e-mail contact. Viewers and users can also initiate a review of criticized content by submitting a complaint to the responsible voluntary self-regulation organization. In particular, complaints about advertising media can be submitted to the German advertising council (Deutscher Werberat), complaints about websites to the FSM, and complaints about TV content to the FSF. One example is the hotline complaints procedure set up by the FSF specifically for this purpose, whereby the FSF examines the program and assigns an age rating. In Austria, a self-regulation body for TV and video-on-demand providers was established in 2021 in the form of the Association for the Self-Regulation of Audiovisual Media Services for the Protection of Minors (Verein zur Selbstkontrolle audiovisueller Medienangebote zum Schutz von Minderjährigen).

If individual claims are made, for example due to copyright or violations of privacy rights, the content is reviewed by the central legal department of ProSiebenSat.1 Media SE. If necessary, it will also initiate the blocking of material or deletion of offerings, issue cease-and-desist declarations, and recognize any claims for damages and/or financial compensation as well as monitor the proper publication of a counter statement to be published in order to restore legal peace.

The legal department of ProSiebenSat.1 Media SE is also the central point of contact for the media supervisory authorities in hearing proceedings due to suspected legal violations in content offerings. It examines and defends offerings that are deemed to be justified or ensures that an identified violation is not committed in the future and that the responsible employees are made aware of any complaint and prohibition notices and that these are complied with. **ESRS S4.SBM-3, S4-1, S4-2, S4-3**

Media Regulation

POLICY

The Code of Conduct sets out the basic framework for action with regard to compliance with media regulations in order to avoid potential negative impacts on viewers and users of media offerings due to non-compliance and the resulting risks for the Company. It requires all staff working in the Entertainment segment to uphold the principles of journalistic independence and ethics as well as the principles of separating advertising and programming. These principles are implemented in operational activities through more detailed guidelines:

In all our activities, we are committed to a free and democratic order, which is based in particular on the fundamental right to freedom of opinion. The Group has formulated guidelines to which all journalists and editorial staff are committed. The "Guidelines for Ensuring Journalistic Independence" specify the understanding of the journalistic principles set forth in the Press Code of the German Press Council. Accordingly, journalists are fundamentally free in the creation of their editorial content and should report independently of social, economic or political interests. Guidelines for journalistic work are regularly reviewed by the Chief Editorial Office to ensure that they are up to date, in order to assess their appropriateness and, if necessary, to reflect new demands on editorial teams, such as those resulting from technological change. The Chief Editorial Office has developed editorial guidelines to ensure the responsible use of artificial intelligence in the journalistic process.

ProSiebenSat.1 Group is committed to differentiate between editorial reporting and broadcasts for advertising purposes. In substantiated individual cases where the use of surreptitious advertising is suspected, a supervisory committee can take action. In Germany, the Group is also obliged to comply with the provisions of the Interstate Media Treaty and the "Joint Statutes for the Implementation of the Advertising Regulations of the Interstate Media Treaty" of the state media authorities. The ProSiebenSat.1 advertising guidelines on the separation of advertising and programming contain specific explanations on placement bans for certain products and services. They provide employees of the German entities of ProSiebenSat.1 Group with binding guidelines as part of their employment relationship in order to prevent violations of program principles as far as possible. For the German broadcasters, the guidelines are intended to maintain journalistic credibility and ensure independence from third-party influences as the top programming guideline.

Provisions for the protection of young people are also considered very important in the context of media regulation. The youth protection officers play a central role in this: They are tasked with ensuring that all TV and online content for which the Group is responsible is offered in an age-appropriate way. The aim is to hinder children and young people to access content that is unsuitable for their age group. The Interstate Treaty on the Protection of Minors in the Media (JMStV) and the Youth Protection Act (JuSchG) set clear guidelines for this. The Youth Protection Officers are autonomous in their assessments and are responsible for advising channels so that content that is unsuitable for children and young people is broadcast only at the legally stipulated times. **ESRS S4-1, S4-4**

ACTIONS

The Chief Editorial Office of Seven.One Entertainment Group is responsible at operational level for ensuring journalistic independence in the editorial work of all channels. In daily conferences with the editorial teams and programming managers, the focus areas for the content of reporting and programming are discussed. The fundamental dual-control principle applies when approving editorial content. Topics such as press law and youth protection are covered and deepened in internal training courses.

ProSiebenSat.1 is engaged in a number of legal proceedings on issues with implications that go beyond the individual case. The outcome of these proceedings may therefore influence the future design of content offerings, including advertising, that are available to viewers and users. These include, in particular, proceedings on the permissibility of regionalized advertising, the scope of the statutory authority of the state media authorities with regard to advertising and online prize game offerings as distinct from gambling law.

The Youth Protection Officers are involved as early as possible in the conception, production and purchasing of programs. At the same time, they are expected to ensure that technical means, such as PIN procedures or the filtering software JusProg, are used for dissemination of content that is relevant to the protection of young people on the Group's websites. The Youth Protection Officers carry out internal training for TV and online editors and participate in the certification program in accordance with the German Youth Protection Act (Jugendschutzgesetz – 'JuSchG') themselves. In addition, the Youth Protection Officers are actively involved in the FSF and FSM committees. This exchange with experts from the self-regulatory bodies and Youth Protection Officers from other broadcasters makes it possible to assess the appropriateness of youth protection measures taken and their further development in order to adapt them to new requirements or technical standards if necessary. **ESRS S4-4, S4.MDR-A**

METRICS AND TARGETS

With regard to potentially negative impacts on viewers and users, ProSiebenSat.1 Group strives to produce, offer, and evaluate its media offerings within the framework of the applicable laws. The effectiveness of our measures in this regard is measured on the basis of the number and type of legal violations identified across our media offerings over the course of a year. We recorded a total of 17 program-related legal violations in the year 2024. These include violations of journalistic due diligence, program principles, youth protection regulations and personal rights.

Specifically, the indicator includes all reportable legal violations related to programming (compliance violations) for which one of the following decisions was issued in the reporting period:

- Notices of fines, charges admitted to trial or penalty orders,
- objections²¹ by the media regulatory authorities, and
- decisions by voluntary self-regulatory bodies or similar institutions, provided they are equivalent to an official warning or have a punitive nature.

Furthermore, all copyright-related proceedings in which a cease-and-desist declaration has been issued by us – regardless of whether a legal obligation has been recognized or not – count as a legal violation. In addition, violations of press and freedom of speech laws as well as violations of personal rights are included in the indicator if a conviction was handed down by a court or – regardless of whether a legal obligation was recognized or not – monetary compensation was paid or other payments, such as assumption of the costs of legal counsel, were made.²²

A specific measurable target was not defined in the context of legal violations. The continuous monitoring of the cases by the central legal department of ProSiebenSat.1 Media SE is intended to ensure the evaluation of the effectiveness of the actions taken to comply with media law requirements. Insofar as undesirable program developments can be derived from such proceedings, the necessary measures will be taken – if applicable after judicial clarification of the legal issues associated with a complaint – to ensure that the alleged violation does not occur again

²¹ Complaint notices that combine several independent items of programming content in one notice (e.g. two episodes of a series) are counted multiple times based on the number of program parts objected to. A complaint notice that objects to the same programming content (e.g. commercial) based on different broadcast dates for the same program is only counted once. However, if the same programming content (e.g. commercial) is complained about on different stations (e.g. ProSieben and Kabel Eins), each complaint is counted separately.

²² In the case of claims by several natural or legal persons as affected parties, the counting method is based on the number of files created for this purpose in the course of efficient business operations.

in the program or content offering. The catalog of necessary measures includes, in particular, the blocking of broadcast material, the information and/or training of employees, or the adaptation or conversion of a production process that was the cause of the program-related violation in question. The same applies to complaints from viewers or affected parties. They will be checked for their validity immediately and will be subjected to a clarification appropriate to the complaint. **ESRS S4.MDR-T**

Accessible Offerings

POLICY

ProSiebenSat.1 Group is committed to barrier-free access to its offerings in order to promote the positive impact on viewers and users identified in the materiality analysis in this context as well as the resulting opportunities for the Company. Among other things, we offer subtitled programming on our channels and on Joyn, audio descriptions for the blind and visually impaired, formats in sign language and, since the year 2023, in easy language in an effort to improve the dissemination of information to target groups with corresponding assistance needs in the reception of media content, and thus contribute to their participation in social life. ProSieben launched the first regular subtitle service for the deaf on German private television back in the year 2000. Since then, the Group has been broadcasting accessible content on almost all of its free TV channels and is continuously driving forward its expansion. The topic is reflected in the "Public Value & Corporate Citizenship" and "Diversity & Inclusion" action areas as a key component of the sustainability strategy. In addition, another ESG target was introduced in the year 2024, which aims to expand the accessible offerings of the broadcasting group. As a result, the focal points of ProSiebenSat.1 Group's sustainability strategy were integrated even more comprehensively into the Executive Board's objectives. The target also serves to evaluate the effectiveness of the actions described in the following section for the expansion of accessible offerings. Further information on the ESG targets at Group level can be found in the Compensation Report in the sections "Short-Term Incentive (Performance Bonus)", "ESG targets at Group level" and "Variable Compensation – Detailed Disclosure on Target Achievement". **ESRS S4-1, S4-4**

→ Double Materiality Assessment → Compensation Report

ACTIONS

In the year 2024, the entire range of accessible broadcasts in the Entertainment segment was expanded. Subtitles are currently included in the programs of five German ProSiebenSat.1 channels: SAT.1, ProSieben, Kabel Eins, sixx, and ProSieben MAXX, with a very wide range of different formats and programming. Since the year 2023, we have also been offering subtitles via teletext for our Austrian channels Puls 4, ATV, ATV II and Puls24 as well as the Swiss channel Puls 8. Subtitles for the deaf provide a transcribed, condensed form of all the essential information of a program that is available to hearing people. They are created according to internal design specifications.

The audio description, sign language, and broadcast offering in easy language is constantly evolving. For broadcasts with audio description, the original sound is supplemented by an additional image description. A speaker describes what can be seen (e.g. action and location of the event as well as the appearance, gestures, and facial expressions of the characters) on an additional audio track in short and clear wording. Audio description is created according to internal design guidelines. Sign language broadcasts are broadcasts in which sign language interpreters who translate spoken language into German Sign Language ("DGS") are visibly displayed in the picture. DGS is an officially recognized language used by the profoundly hard of hearing and the Deaf to communicate. DGS is a visual-manual form of language and consists of hand signals, facial expressions, and posture. Easy language is the subtitling or new dubbing of a program, whereby the original text version of a program is translated into easy language according to the established rules of the Netzwerk Leichte Sprache e.V. (Easy Language Network).

Since the year 2024, additional livestreams of the channels SAT.1, ProSieben, and ProSieben MAXX with sign language or audio description have been offered on Joyn, which can be selected as a separate channel parallel to the station livestreams if programs with sign language or audio description are available. Specific examples of programs that offer comprehensive accessibility are the show "Germany's Next Topmodel – by Heidi Klum" on ProSieben or "The Taste" on SAT.1. These programs were available in accessible formats with subtitles, audio description, and in sign language. For the music shows "The Voice Kids" and the final show of "The Voice of Germany" on SAT.1, we use sign language interpreters as well as deaf performers to convey the musical content to people with impaired hearing. By expressing themselves through facial expressions, gestures, and movement, they bring the music to life for viewers with impaired hearing. In addition to subtitling, information services are also broadcast in sign language. For example, the live coverage of the US election in the program "newstime Spezial – Kampf ums Weiße Haus" (newstime Special – Battle for the White House) was accompanied by sign language interpreters throughout the entire election night on Joyn.

In addition to feature films and series highlights such as "House of the Dragon" on ProSieben, the regular range of audio description services also includes shows such as "Wer stiehlt mir die Show" (Stealing the Show) on ProSieben and "Das große Backen" (The Great German Bake Off) on SAT.1 and reports such as "JENKE.Experiment" on ProSieben. Sports broadcasts such as "ran SAT.1 Bundesliga" and "ran Eishockey live: World Cup 2024" on ProSieben are also broadcast with audio description. Programs with audio versions in easy language are made available for retrieval in the broadcasters' media libraries. The range includes reports, documentary formats and magazine articles.

Since 2023, ProSiebenSat.1 also offers advertising customers the opportunity to book accessible advertising slots on the Group's channels with subtitles, audio description, and sign language. Sponsorship packages for subtitling and sign language services for selected programs are also marketed.

The topic of accessibility is gaining relevance for the Commerce & Ventures and Dating & Video segments. In the year 2025, the German implementation of the European Accessibility Act (Barrierefreiheitsstärkungsgesetz – 'BFSG') will come into force, which sets out requirements for the accessibility of online services and content. E-commerce providers must ensure that their websites and applications are accessible to all users, including people with disabilities. In the financial year 2024, digital commerce companies and online dating platforms covered by the scope of the BFSG were already preparing to design their offerings in an accessible way in order to meet the legal requirements in the year 2025 and make their online offerings more attractive to broader target groups. **ESRS S4-4, S4.MDR-A**

METRICS AND TARGETS

The success of our actions to expand accessible offerings is measured based on the achievement of the corresponding ESG target, which is reflected at Group level in the short-term incentive. ▼ As part of setting the Executive Board's targets, an annual target value for the number of programs with subtitles, audio description, sign language and in Easy Language is proposed by the Executive Board and set by the Supervisory Board. The Group's German channels are used for this. The key figure includes all programs that are²³ planned in the final program plan for the financial year 2024 for broadcasting with an accessible offering (subtitles for the deaf, audio description, sign language). In the case of offerings in Easy Language, this includes the programs that will be made available in the broadcasters' media libraries for the first time in the year 2024. Since the provision of accessible offerings depends on basic program planning, editorial requirements, and the program budget, viewers and users are not directly included in the targets. However, their perspective and needs with regard to the content provided should be taken into account in the

²³ The number of programs actually broadcast may deviate from this, for example if, in individual cases, accessible content scheduled for broadcast is not aired due to technical problems. The targets and operational planning and production or purchase of accessible content are based on the program planning data.

setting of targets for audio description, sign language, and easy language through further requirements in relation to the programs provided: Programs should be available barrier-free if they are broadcast on the large channel brands, SAT.1, ProSieben, and Kabel Eins at high-reach broadcast times in the early-evening and prime-time schedule, and are expected to generate a particularly high level of interest among all viewer groups. ▲

In the year 2024, the targets set for the expansion of broadcasts with subtitles for the deaf, broadcasts with audio description and broadcasts in plain language were met or slightly exceeded. The target for the number of programs with sign language was missed by one program. Overall, we consider the actions implemented in the financial year 2024 to expand barrier-free services to be effective. The following table shows the scope of the accessible offering of the German stations of the broadcasting group:

▼ ACCESSIBILITY OFFERINGS OF PROSIEBENSAT.1 GROUP`S GERMAN CHANNELS 2024 ▲

Metrics for the expansion of accessibility offerings	Target ¹	Actual value
Number of programs ² with subtitles for Deaf people	26,139	26,260
Number of programs ³ with audio description ⁴	200	212
Number of programs ⁵ with German sign language ⁴	45	44
Number of programs ⁵ in Easy Language ⁵	18	18

1 100%-target of performance bonus according to Compensation Report
2 A program, irrespective of its length, is a coherent, self-contained, time-limited individual component of a program schedule or catalogue (in accordance with Section 2 (2) No. 3 MStV). In the case of sports programs, each component of the sports coverage (e.g. pre-match coverage and match analysis) and the actual broadcast of a match (e.g. half-times in football broadcasts), which are recorded separately in the program schedule, are included in the metric as a separate program.
3 A program, irrespective of its length, is a coherent, self-contained, time-limited individual component of a program schedule or catalogue (in accordance with Section 2 (2) No. 3 MStV). Sports broadcasts with several parts of a match (e.g. half-times in football) count as one program.
4 Disclosure includes news and information formats as well as sports and entertainment formats, not including short-term reruns within 24 hours on the same channel. Broadcast is scheduled on the channels SAT.1, ProSieben or Kabel Eins between 16:00 and 23:00, based on the start time of the program.
5 Disclosure includes news and information formats as well as sports and entertainment formats. Provided in online offerings of the channels SAT.1, ProSieben or Kabel Eins.

In addition to the goals that ProSiebensat.1 has set itself, the Interstate Media Treaty also requires broadcasters of nationally distributed TV programs and video-on-demand providers to expand their range of accessible content within the scope of their technical and financial capabilities. The state media authorities regularly monitor this expansion. On average in the year 2024, subtitled minutes as a percentage of linear programming as a whole (24 hours) amounted to 34.0% on SAT.1, 53.0% on ProSieben, 59.1% on Kabel Eins, 40.9% on sixx, and 17.4% on ProSieben MAXX.

In the year 2024, ProSiebenSat.1 Group spent a low single-digit million figure in total to make content accessible. We are aiming to further expand our barrier-free services in the future. **ESRS S4-5, S4.MDR-A, S4.MDR-T**

Public Value

POLICY

ProSiebenSat.1 generates public value by raising public awareness of socially relevant issues with its programs and campaigns. The term public value describes the value contribution and benefits that an organization brings to society. This approach, which is stipulated in the program principles of the German Interstate Media Treaty (Medienstaatsvertrag – 'MStV'), requires that private-sector broadcasters express the diversity of opinions in their content and allow important political, ideological, and societal stakeholders to have their say in an appropriate manner.

With the "Public Value & Corporate Citizenship" area of action, ProSiebenSat.1 has emphasized the aspects of opinion-forming and the placement of socially relevant topics as key components of its sustainability strategy. As an overarching concept, the Code of Conduct defines public opinion shaping and the promotion of democracy as the core responsibility of all employees within the

Entertainment segment. The aim is to integrate these aspects even more strongly into the programming of our TV channels and on our digital platforms. A scheduled, measurable target in relation to specific program formats has not yet been set, as no metrics have yet been defined for the objective, measurable recognition of public value performance.

The Group Sustainability Office and the sustainability officers in the three segments are committed to expanding public value content by communicating the sustainability strategy within the Group and promoting continuous dialog with the relevant contact persons throughout the Group. Our aim is to reach all social groups with our media content and, above all, to address young people appropriately. This applies in particular to information formats. We believe we have a responsibility to explain and contextualize current social and political developments for our viewers and users.

ESRS S4-1, S4.MDR-P

ACTIONS

Since January 2023, Seven.One Entertainment Group GmbH ("Seven.One Entertainment Group") has produced all the broadcasting group's news formats under the common brand :newstime at an in-house newsroom with a staff of around 60. In addition to studios at our main location in Unterföhring, we have a capital city studio in the immediate vicinity of German federal politics at Potsdamer Platz in Berlin. In various special broadcasts under the heading ":newstime SPEZIAL," we provide more detailed and up-to-date information on special news stories on SAT.1 and ProSieben. On Joyn, SAT.1, and ProSieben, there was live reporting on the US election for ten hours on election night. In Austria, ProSiebenSat.1 Group operates PULS 4, a 24-hour news channel.

Apart from traditional news formats, we also want to incorporate socially and politically relevant topics in our programs and engage with people on an equal footing. In the year 2024, topics relating to the promotion of democracy and participation in democratic discourse were particularly relevant for the editorial work against the backdrop of the European elections, the various state elections in Germany and the National Council elections in Austria, the elections in the USA and political developments in the party landscape in Germany. A large number of reports on SAT.1 and ProSieben were shown in prime-time slots with high viewership in order to reach the widest possible target groups, provide a common basis for social discourse, and contribute to the process of democratic opinion-forming: In the reportage series "RONZHEIMER - Wie geht's, Deutschland?" (RONZHEIMER – Germany, how are you doing?) on SAT.1, journalist Paul Ronzheimer uses personal encounters throughout Germany to highlight current problems and social moods on topics such as right-wing extremism and migration. In the reportage series "ProSieben THEMA," journalist Linda Zervakis explores the question of what the technical developments relating to artificial intelligence could mean for our democracy ("ProSieben THEMA. Can AI save democracy?"). Journalist Thilo Mischke shares the results of his research with viewers in various prime-time reports. For example, he provides insights into the social background and political opinions of people in the USA ("ProSieben THEMA. Forrest Trump - America before the fateful election."). In "JENKE. Report. Jeder gegen jeden – Wie gehen wir eigentlich miteinander um?" (JENKE. Every Man for Himself – How Do We Actually Treat Each Other?), reporter Jenke von Willmsdorff deals with the division in society. The SAT.1 report "Jörg Pilawa: Plötzlich arm" (Jörg Pilawa: Suddenly Poor) and the documentary series "Über Geld spricht man doch!" (Let's Talk About Money) highlighted topics relating to social security systems, the cost of living, and poverty in Germany.

Other regular program focuses include the areas of climate and the environment as well as diversity, equality and social cohesion. For the past 15 years, ProSieben has highlighted sustainability and environmental issues under the "Green Seven" label. In the year 2024, "Green Seven Week" focused on solutions for sustainable fashion with the report "Green Seven Report: Dress (for) less – Shoppen verboten? Das Experiment" (Green Seven Report: Dress (for Less) – Shopping Banned? The Experiment) and several contributions in the magazines "Galileo" and "taff."

In the show "Joko & Klaas gegen ProSieben" (Beat the Channel), the two presenters Joko Winterscheidt and Klaas Heufer-Umlauf compete for a 15-minute slot in prime time that they can

use however they wish. They use the time that they win to garner attention for current events and relevant topics. In the 2024 reporting period, the entertainers hosted the show "Joko & Klaas LIVE: #waswäre wenn es die EU nicht mehr gäbe? (Joko & Klaas LIVE: #WhatWouldHappen if the EU No Longer Existed?), in which they presented an AI-generated visualization of a hypothetical future scenario showing the importance of the European Union for our lives in Europe – and urged viewers to participate in the European elections. In December 2024, the show "Joko & Klaas LIVE: #PolitikUndAnstand" (Joko & Klaas LIVE: #PoliticsAndIntegrity), the candidates for Chancellor from three major democratic parties spoke about their views on the culture of political debate and discussion in Germany and emphasized their intention for respectful, fair, and democratic conduct in the Bundestag election campaign.

In the year 2024, ProSiebenSat.1 continued its media partnership with the Special Olympics initiative, which promotes greater recognition and social participation of people with intellectual and multiple disabilities through inclusive sporting events. For the Special Olympics National Winter Games, we reported daily on the event in our magazine shows such as "SAT.1 Frühstücksfernsehen," "taff," and "Galileo" and supplemented our reporting with a cross-media awareness campaign entitled "#GemeinsamStark" (Strong Together). Topics relating to the lives of people with disabilities are also regularly featured in the report series "Challenge" on Kabel Eins and SAT.1 Gold.

Socially relevant topics can also be conveyed through other formats. For example, the show "Germany's Next Topmodel by Heidi Klum" shows the diversity of our society by including people with different gender identities, ages, body types, and from different countries. As host of the show, Heidi Klum was honored with the "Blue Panther - TV & Streaming Award" 2024 in the "Entertainment" category for setting this theme. In granting the award, the jury described the show as sending out a strong message for diversity and tolerance, and acting as a role model in entertainment TV.

We also take positions regarding socially relevant topics on a regular basis through our awareness-raising campaigns. For example, with its broad-based campaign under the motto "Together against racism", the broadcasting group is setting an example for more diversity and togetherness in society. In the run-up to the European elections, celebrities called for participation in the European elections in various informative trailers. A cross-media creative campaign in the run-up to the state elections in several states aimed to convey the importance of democracy for our society and the need to actively work to preserve it. In February 2025, a "Go vote" campaign was also implemented on the Group's channels in the run-up to the early parliamentary elections for the Bundestag.

ProSiebenSat.1 Group also intends to make a positive contribution to public value in the Commerce & Ventures and Dating & Video segments. The Group's e-commerce portfolio includes various comparison platforms, such as Verivox, CamperDays, billiger-mietwagen.de, and Aroundhome, which offer consumers relevant product and service information and market transparency through an independent comparison of different market offerings. In addition, some of the platforms offer editorial content to inform consumers about various topics related to their service offering. For example, Aroundhome provides smart service tools such as checklists, requirement calculators, and high-quality content in theme worlds, which offer users recommendations for suitable and future-proof solutions for home construction projects. Under the slogan "Unser Klima, unser Zuhause" (Our climate, our home), the weather portal wetter.com provides more information about the links between climate and weather and aims to raise user awareness for the need for greater climate change mitigation.

In the Dating & Video segment, the ParshipMeet Group is implementing further actions to promote a positive dating experience with its matchmaking services: Since the end of 2021, the Parship brand has been committed to "Healthy Dating" and has also defined appreciative, authentic dating behavior in its Community Guidelines. The English-language brand eharmony is pursuing this endeavor in the USA, Canada, UK and Australia. In the year 2024, both apps fundamentally changed the way of making contact in order to improve the quality of contacts and control for members.

A continued exchange between members is only possible if both react mutually to a profile area of the other person that particularly interests them. To promote "healthy dating" values outside of the platform, Parship launched the "Lovetopia" campaign in summer 2024. In a video generated largely by AI, Cupid, the god of love, travels through a utopian world in which values such as equality and gender diversity reign.

Under the #OneTomorrow brand, ProSiebenSat.1 communicates its sustainability activities across the entire Group both internally and externally. The Group-wide umbrella brand bundles the commitment from the pillars of Public Value & Corporate Citizenship, Diversity & Inclusion and Climate & Environment. Sustainability is also increasingly shaping the advertising campaigns of many major brands. Therefore #OneTomorrow also offers selected advertising customers the opportunity to book advertising spots in low-CO₂e-emission environments or to calculate the CO₂e footprint for the campaigns and voluntarily offset the calculated amount by supporting climate projects. Through brand collaborations, our advertising partners can also use public value program environments for their own sustainability messages and associate with the #OneTomorrow brand. In the year 2024, for example, Deutsche Telekom AG's awareness campaign "2024 needs more light" was placed on ProSiebenSat.1 Group stations in the immediate vicinity of the "Democracy" campaign in order to jointly advocate democracy, openness, tolerance and humanity in our society.

ESRS S4-4, S4.MDR-A

METRICS AND TARGETS

In the year 2024, the Group Sustainability Office, together with the Sustainability Officers in the Entertainment segment, began laying the foundations for recording public value performance using objective, measurable criteria that reflect the various dimensions of the term as a whole. Only when the corresponding metrics are available it is possible to set quantitative targets with regard to public value content. Public value content – like all program offerings – is also assessed using audience market share as a key performance indicator; further details can be found in the section "Intragroup Management System".

→ Planning and Management

In addition, the assessment of ProSiebenSat.1 offerings as those that make a particular contribution to the diversity of opinion and offerings in Germany in accordance with the provisions of the MStV is an important indicator of the effectiveness of our actions: The MStV guarantees that media offerings that are particularly relevant to the shaping of public opinion and contribute to media variety will be easier to find on media platforms. The requirements for determining such media offerings were specified in the public value statutes of the state media authorities. In a subsequent selection process, ProSieben, SAT.1 and Kabel Eins with their broadcasting and telemedia offerings were considered as public value offerings. A selection process was carried out again in the financial year, in which ProSiebenSat.1 participated. The process had not yet been concluded at the time this report went to press.

In the year 2024, ProSiebenSat.1 Group's programming expenses amounted to a total of EUR 987 million. **ESRS S4.MDR-T**

→ Comparison of Actual and Projected Business Performance for the Group

CORPORATE CITIZENSHIP (ENTITY-SPECIFIC TOPIC)

Policies related to Corporate Citizenship

The ProSiebenSat.1 Group also uses the reach of our stations and platforms to promote and strengthen its commitment to corporate citizenship. Corporate citizenship is part of our sustainability strategy and as such is a key, company-specific topic. The sustainability strategy and its areas of action, including corporate citizenship, were confirmed by the Executive Board in the financial year 2023 and reaffirmed in the year 2024.

We understand corporate citizenship as our responsibility as a company and part of society to do good. Our defined guiding principle here is: "We campaign for socially relevant issues".

With our corporate citizenship commitment, we want to promote our positive impact on society. We do this by promoting, raising awareness for and supporting voluntary commitment, volunteering initiatives and organizations, and by using our reach for the socially relevant issues of volunteer initiatives and organizations. In addition, colleagues should also be able to experience the positive effects of our voluntary commitment, both for their own personal development and for society, through volunteering opportunities offered or supported by the company. We pursue the following concepts and actions to implement our corporate citizenship commitment accordingly.

DONATIONS POLICY

A key action of our corporate citizenship engagement is supporting voluntary initiatives and organizations through donations and sponsorship. In the case of donations, whether through the provision of pro bono gross media volume, monetary donations or donations in kind, it is essential for us that these contribute to our sustainability strategy. Accordingly, a donation policy has been in place since the year 2021. It was renewed in the year 2024 and approved by the Executive Board. The donation policy has been valid for the entire ProSiebenSat.1 Group since May 1, 2024 and is available on the intranet in both German and English. In addition, all managing directors of ProSiebenSat.1 Media SE's subsidiaries were informed of the publication of the new Donations Policy and instructed to pass this information on to their teams. The donation policy explains what is defined as donations and sponsorships, which topics are not covered by the guideline, which approval processes exist and who must be contacted in order to comply with them. Depending on the amount of the donation, different departments in the company must be asked to approve the donation; for donations of 10 thousand euros or above, approval must be obtained from the Management Board. The Group Sustainability Office, which is advised by the Compliance team, is responsible for the donation policy and its implementation.

DISASTER RESPONSE TEAM

Another important action of our corporate citizenship commitment is emergency and disaster relief. A disaster response team has been established to coordinate emergency and disaster relief efficiently and to implement aid quickly and effectively in the interests of NGOs. The disaster response team is valid for the entire ProSiebenSat.1 Group and is made up of the following areas: Group Sustainability Office, Operations, Marketing, Media Law & Media Sales, Communications, Labor Law, Seven.One Media, Tax, Group Controlling, Corporate Office. Additional areas can be activated if required. The donation policy applies to donations made as part of an emergency aid campaign. **ESRS 2 MDR-P**

Actions related to Corporate Citizenship

DONATIONS & SPONSORINGS

As mentioned above, a key measure in the area of corporate citizenship is the support of voluntary initiatives and organizations through donations and sponsorings. In addition to monetary donations and donations in kind, donations also encompass gross media volume, which we give to social initiatives and NGOs on a heavily discounted or pro bono basis. Gross media volume refers to the advertising space on our channels (and platforms) valued according to list price before individual discounts. ProSiebenSat.1 Group reaches many millions of people every day. With the reach of our gross media volume, we help NGOs and social initiatives to raise their profile and call for support and donations.

Donations in cash and in kind are possible throughout the Group in accordance with the Group-wide donation policy. Given that pro bono gross media volume can only be allocated in connection with available gross media volume, it can only be implemented for our core market of the DACH

region in which our channels are active. When awarding pro bono gross media volume, care should be taken to ensure that the associations, foundations, and social organizations or the content broadcast for them can demonstrate a connection to the selected market, e.g. Germany. This is intended to optimize the impact of the pro bono gross media volume both for the presence and potential fundraising appeals for the NGO and the relevance to the specific country's audience.

VOLUNTEERING

In addition to support through donations, we also promote volunteer work through the voluntary commitment of our employees in all three segments of the Group. There are longer-term as well as short-term or one-off projects, and this approach and range of projects is also planned for the future.

A central and long-term project is our commitment to and with startsocial association: As a founding member, ProSiebenSat.1 Group has been supporting this initiative since the year 2001. startsocial promotes voluntary social involvement throughout Germany by, among other things, helping social initiatives address their challenges and goals during a four-month consultation phase together with two coaches from the business world. Under the patronage of the German Federal Chancellor, startsocial also awards prizes and consultancy grants to outstanding volunteer initiatives. In addition to support in the form of gross media volume from ProSiebenSat.1 Group, our employees support the initiative every year on a voluntary basis as coaches, jury members, and on the advisory board.

Our employees are also involved in various charitable, local initiatives and in-house volunteer projects to promote climate and environmental protection as well as social projects. The Green Team, which was founded by employees in 2018, focuses on developing and implementing specific sustainable solutions with the goal of improving ProSiebenSat.1's ecological footprint and inspiring employees to take more personal responsibility. In collaboration with the Group Sustainability Office, the Green Team implemented various campaigns for employees as part of this year's Green Seven Week with the motto "Dress (for) less".

During the floods in southern Germany in the year 2024, employees volunteered to help with the cleanup efforts. To this end, the ProSiebenSat.1 Executive Board has allowed up to two days of special leave for voluntary help. In addition, donations in kind were collected for the flood victims and distributed by employees. The Group and its employees also organize regular projects for charitable organizations, such as the annual support for the Christmas campaign run by the children's foundation "Die Arche" in Munich.

In the Entertainment segment, projects such as fundraising campaigns are often implemented in conjunction with productions. For example, "The Taste" has a long-standing partnership with Munich-based food bank "Münchner Tafel." For over ten years, this initiative has arranged donations of unused food from production departments to "Münchner Tafel." Volunteering projects were also implemented in the Commerce & Ventures and Dating & Video segments in the year 2024. For example, employees in the Commerce & Ventures and Dating & Video segments took part in various social days, where they spent a day supporting a volunteer initiative.

DISASTER RESPONSE

Another important action of our corporate citizenship commitment is emergency and disaster relief, as discussed regarding the disaster response team above. We combine our extensive reach and expertise in the media sector with the many years of experience of non-profit partners. ProSiebenSat.1 provides charitable organizations with gross media volume at a discount or pro bono, up to a single-digit million euro amount in individual cases, so that they can provide important humanitarian emergency aid. When selecting partner organizations, it is crucial for us that they are highly trustworthy and can provide effective and politically neutral aid.

To commemorate last year's earthquakes in Turkey and Syria and their victims, for example, we supported the "Wachbeben" (Shakeup) campaign for Aktion Deutschland Hilft with pro bono gross media volume in the year 2024. In this way, Aktion Deutschland Hilft was able to draw attention to this important issue. The Group is also committed to providing humanitarian emergency aid in the context of the Middle East conflict. We supported UNICEF with pro bono gross media volume in the year 2024. **ESRS 2 MDR-A**

Metrics and Targets related to Corporate Citizenship

The actions and policies that exist in the Company for the material topic of corporate citizenship are not yet measured by KPIs or defined targets. However, a definition of corresponding targets and KPIs is being planned. **ESRS 2 MDR-T, MDR-M**

DATA PROTECTION (ENTITY-SPECIFIC TOPIC)

Policies related to Data Protection

The personal data of customers, viewers, applicants, employees, business partners, and shareholders is of central importance for the business activities of ProSiebenSat.1 Group. The careful handling of this data is a given for every ProSiebenSat.1 Group company and a decisive competitive advantage that strengthens trust in the brands and products. At the same time, data is used to continuously improve products and services and adapt them to the needs of customers and viewers. This balance between data protection and data-driven product development is seen as one of the key challenges for the future.

Analyzing the personal data of viewers and users of digital services as well as e-commerce customers is crucial for ProSiebenSat.1 in order to better understand their individual needs and thus be able to offer them even more tailored services and products. However, trust in compliance with data protection laws and regulations is the basis for the willingness to share personal data. These principles also apply to the data of our employees, who have a right to expect the fair and lawful processing of their data.

The focus here is on the following aspects:

- **Legality:** The processing of personal data is permitted in accordance with the applicable laws and regulations;
- **Intended use:** The processing serves one or more legitimate business purposes;
- **Transparency:** Persons, authorities, etc. were duly informed of the processing in a timely manner;
- **Security:** Technical and organizational actions such as data encryption and access controls ensure that personal data is effectively protected;
- **Data protection rights for consumers:** Individual's control over their personal data, including the right to be informed about the personal data collected and about the processing, use, and disclosure of personal data by ProSiebenSat.1 Group companies, the right of access, rectification, and erasure, the right to data portability, the right to object to the commercial use of personal data and personal information, the right to seek redress and the right to non-discrimination in the exercise of their rights ("data protection rights");
- **Documentation:** Proper documentation of compliance with the above minimum standards.

ESRS 2 MDR-P

DATA PROTECTION POLICIES

ProSiebenSat.1 Group's data protection guidelines define minimum requirements for the handling of personal data. They apply Group-wide for all business units and divisions, particularly in GDPR-relevant companies and especially in Germany. The data protection guidelines are mainly based on the General Data Protection Regulation (GDPR) and, where applicable, also on the German Federal Data Protection Act (Bundesdatenschutzgesetz – 'BDSG'), the Telecommunications Digital Services Data Protection Act (Telekommunikation-Digitale-Dienste-Datenschutz-Gesetz – 'TDDDG'), and the Act against Unfair Competition (Gesetz gegen den unlauteren Wettbewerb – 'UWG'). Legal and contractual requirements are complied with and are individually tailored to the respective subsidiary or business model.

The data protection guidelines are reviewed at least once a year to ensure that they are up to date. Compliance with the guidelines is checked by data protection assessments carried out by the Data Protection Office and by Internal Audit.

The guidelines are distributed and published as part of the Group-wide Compliance Management System (CMS). The Executive Board of ProSiebenSat.1 Media SE is responsible for approving and implementing the guidelines within the Group. In the event of material changes, all responsible employees in ProSiebenSat.1 Group companies are informed of this in regular calls and by e-mail in order to ensure Group-wide implementation of the updated data protection guidelines.

The topics covered by guidelines and work instructions include minimum data protection standards, data subject rights, documentation obligations, data protection impact assessments, data protection notices, storage and deletion guidelines, email marketing, incident management and requests for information from investigating authorities. **ESRS 2 MDR-P**

Actions related to Data Protection

DATA PROTECTION GOVERNANCE

ProSiebenSat.1 Group operates a risk-based data protection management system (DSMS) that is based on the legal requirements of the GDPR. The DSMS covers the development, implementation, execution, monitoring, review, maintenance and improvement of data protection within the Group. In addition, two central data protection functions with different responsibilities have been set up. The Data Protection & IT-Law Team (DP&ITL) and the Data Protection Office (DPO) support the individual business units in implementing the DSMS and ensure that data protection standards comply with legal requirements and are continuously optimized. Data protection is also part of the Group-wide CMS.

DP&ITL provides advice on data protection issues to the entities of ProSiebenSat.1 Group. This includes advising on the interpretation and application of data protection laws and regulations to their specific requests. DP&ITL is also responsible for developing Group-wide data protection policies. These guidelines define the minimum standard for handling personal data and are regularly reviewed to ensure that they are up to date and adapted as necessary. Their communication and enforcement takes place within the framework of the CMS.

Data protection awareness within the Group is promoted by means of mandatory data protection e-learning, tone from the top communication as part of the CMS, and central assessments to analyze the level of data protection of individual entities.

Key processes of the DSMS include:

- Disclosure of personal data to authorities
- Fulfillment of information obligations and data subject rights
- Notification of data protection incidents in accordance with Art. 33, 34 GDPR
- Provision of standard processes and data protection controls
- Provision of a central documentation platform (DSMS)
- Implementation of internal Group data protection assessments
- Personnel actions: Data protection coordinator & data protection officer

These processes are stored in the mandatory Group-wide business process management system with defined procedures and responsibilities.

The DPO carries out regular assessments to ensure compliance with and continuous improvement of the DSMS. In addition, the DPO is responsible for designing, creating, and updating training materials and conducting classroom training, internal Group communication like content and maintenance of intranet pages, providing samples for processing on behalf of a data controller, defining standard processes and standard controls for the internal control system (ICS) and tracking the implementation status, following up on data protection incidents and data breaches, and planning and conducting data protection assessments and recommendations for action.

The management of each ProSiebenSat.1 Group company must ensure effective organizational and operational structures to ensure compliance with applicable laws and regulations as well as the Group's standards and policies relating to data protection.

In addition, the management of each entity must appoint an internal or external person who is responsible for assessing, deciding, and monitoring the documentation on compliance with applicable laws and regulations as well as the standards and policies of ProSiebenSat.1 Group with regard to data protection in day-to-day business. If required by law, this is a data protection officer ("Unit Data Protection Officer" or "UDPO"). If the appointment of a Data Protection Officer is not required by local law, the management of a ProSiebenSat.1 Group entity may, in consultation with the Data Protection Office, refrain from appointing a UDPO. Prerequisite is that the entity's data protection risk is demonstrably low or non-existent (risk-based approach). In these cases, however, at least one contact person for data protection issues ("Unit Data Protection Contact" or "UDPC") must be appointed by the management in consultation with the Data Protection Office. **ESRS 2**

MDR-A

FURTHER MATERIAL ACTIONS

The processes implemented within ProSiebenSat.1 Group include a large number of actions to ensure compliance with data protection guidelines and the protection of personal data. This includes the regular legal analysis and updating of internal guidelines as well as regular assessments and audits to check the effectiveness of the implemented data protection controls. In addition, ProSiebenSat.1 Group has a central incident management process and a central documentation tool. Regular training and awareness-raising actions ensure that all employees understand the relevance of data protection and actively implement the guidelines. In addition, there are Group-wide technical and organizational actions, which are derived from the policies of the Information Security Office and comply with the requirements of article 32 GDPR. The DPO also carries out regular assessments of our majority shareholdings. These are based on a risk-oriented approach and serve to ensure compliance with our data protection policies.

Appropriate agreements are concluded with suppliers to ensure compliance with data protection law requirements. At the start of the contract and, if necessary, during the term, their data protection and security concepts are reviewed with regard to the state of the art. Implementing the concept of data protection at all levels helps to minimize risks and strengthen the trust of customers and partners. **ESRS 2 MDR-A**

Metrics and Targets related to Data Protection

The following key metrics are collected: The number of data protection incidents that have occurred across the Group and the number of data protection incidents that must be reported to the competent supervisory authorities. A data protection incident is a breach of the protection of personal data. A personal data breach is a breach of security leading to the accidental or unlawful destruction, loss, alteration, unauthorized disclosure of, or access to, personal data transmitted, stored, or otherwise processed.

Data protection incidents are reported by the respective controller via our central incident management system. The responsible employees of DPO, DPITL, and InfoSec are immediately informed of the report automatically by the system. The data protection incidents reported are then classified by the responsible DPO and DPITL employees according to the following levels of severity:

SX - report is not an incident (e.g. only one reported event or obvious false alarm)

S3 - low criticality

S2 – medium criticality, also cyber breach or IT security incident

S1 – high criticality, also cyber breach, emergency, or crisis

It may be necessary to involve other specialist departments, such as IT security, compliance or other Legal Affairs departments, to resolve the issue. Actions are derived to continually increase and ensure the level of data protection. If the reported data protection incident has resulted in a risk for the data subject, a report will also be made to the competent supervisory authority in accordance with article 33 GDPR.

In the financial year 2024, there were 40 internally reported data protection incidents, of which 13 had to be reported to the competent supervisory authorities. These incidents were processed and analyzed in accordance with our established process and appropriate improvement measures were introduced. The reported data protection incidents therefore serve to measure the effectiveness of the data protection actions.

At the same time, ProSiebenSat.1 Group uses the actions and key metrics described to ensure that the data protection management system is continuously improved and meets the strict requirements of our Company and the legislation.

The strategic objectives have already been described in the section on strategic implementation. As in the area of information security, a measurable target in the context of incidents cannot be determined, as although the prevention of security incidents is a central goal, the number of reported cases is not automatically meaningful. It is desirable to keep the number of safety-related incidents that actually occur to a minimum. At the same time, however, it is important that incidents are actually reported and handled transparently. Therefore, it is not the explicit goal to register the lowest possible number of reported security incidents, but to ensure that the number of reported incidents corresponds to reality and that all incidents can therefore be dealt with adequately. **ESRS 2 MDR-M, MDR-T**

INFORMATION SECURITY (ENTITY-SPECIFIC TOPIC)

Policies related to Information Security

The appropriate security of business processes, IT, infrastructures and critical information is a strategic factor for ProSiebenSat.1 Group's competitiveness and continued existence. Information and all components involved in processing must be protected according to their value. This includes IT, internal and external employees, partners, business processes, and communication systems. ProSiebenSat.1 Group's goal is to protect its proprietary, confidential and privileged information, regardless of how it is processed or used. This also applies in particular to third-party data that we have been commissioned to process.

» INFORMATION

Processing as defined by the legal requirements of the General Data Protection Regulation ("GDPR") means any operation or set of operations which is performed on personal data or on sets of personal data, whether or not by automated means, such as collection, recording, organization, structuring, storage, adaptation or alteration, retrieval, consultation, use, disclosure by transmission, dissemination, or otherwise making available, alignment or combination, restriction, erasure, or destruction.

Information security and data protection are in the business interests of ProSiebenSat.1 Group. They are therefore justified as strategic goals from a business perspective. The objectives of information security and data protection are:

- Maximizing business continuity,
- Avoidance of damage and minimizing the impact of security incidents
- Avoidance of unauthorized data processing and resulting damage,
- Adherence to laws and regulatory requirements (compliance),
- Precautions for the authorized use of systems and information

The main objective of information security is to protect the Company's assets in a way that is appropriate to the risk and resilient. This protection is to be achieved in the course of business activities by implementing technical, organizational, and personnel actions in line with the globally recognized ISO 27000 family of standards. An overview of the actions implemented in the year 2024 can be found in the "Actions related to Information Security" section.

The basic information security objectives must be realized. This includes the confidentiality, integrity and availability as well as the authenticity and resilience of our corporate assets.

As a Group-wide governance department, the Information Security Office ("InfoSec Office") operates a centralized Information Security Management System ("ISMS") based on the ISO 27001 standard. Such an ISMS includes the definition of rules and specifications for the processes for maintaining information security. These processes are used to develop, implement, execute, monitor, review, maintain, and improve information security. A risk-based approach is followed. This means that the introduction of processes and the implementation of actions are carried out and prioritized based on the identified risks and their assessment.

The InfoSec Office provides a framework of policies and processes, which are adhered to and, if necessary, expanded by the individual entities to implement an ISMS. The topics covered include incident and risk management and information security awareness. In addition, the InfoSec Office

performs controls to monitor the business units by requesting key figures and conducting audits and assessments. Penetration tests are coordinated in cooperation with the IT Security team of ProSiebenSat.1 Tech & Services GmbH ("ProSiebenSat.1 Tech & Services") for technical verification. These procedures are used to identify risks and initiate actions such as the elimination of vulnerabilities or the adaptation of processes in order to ensure the information security objectives are met. In addition to regular reviews, appropriate actions are derived from specific incidents relating to information security in order to facilitate the continuous improvement of the ISMS. **ESRS 2 MDR-P**

INFORMATION SECURITY POLICIES

The Information Security Policies ("InfoSec Policies") define the basic principles and minimum requirements for handling information at ProSiebenSat.1 Group and set out the relevant roles and responsibilities. They apply Group-wide for all business units and divisions, for all majority shareholdings and their employees. In addition, they apply, if applicable, to all internal and external service providers, business partners, and other third parties that collect, process or use company information of ProSiebenSat.1 Group and that have committed to comply with the guidelines.

The Chief Information Security Officer ("CISO") is responsible for the information security strategy of ProSiebenSat.1 Group and its implementation. This role is named in the Information Security Policy and approved by the Executive Board.

The InfoSec Policies are based on the ISO 27001 standard and are tailored to the subsidiaries and their business models. For example, within the Group there is one business unit with ISO 27001 certification and one with the TISAX label, which demonstrates compliance with the relevant information security specifications in the automotive industry. Responsibility for meeting information security requirements lies with the respective subsidiaries.

The policies are subject to regular reviews. Compliance with the guidelines is also monitored by the InfoSec Office and Internal Audit. Before publication, changes or adjustments are approved by the relevant stakeholders such as IT Security, Data Protection, Works Council, and IT Administration. The InfoSec policies are distributed in writing to all units via the Group-wide compliance process. These are also available on the intranet. The InfoSec Office also informs the respective contact persons in the entities about the new policies by e-mail.

The top level of the information security regulations is the manual and the information security policy. The Information Security Policy sets out the overarching requirements and principles for setting up a security organization in accordance with the international ISO 27000 family of standards. The managing directors and those responsible for information security in the respective business units can find the principles of information security organization here. This includes a description of their responsibilities as well as the processes and roles that must be implemented to ensure information security in their area of responsibility. In addition, the roles commissioned by the Executive Board of ProSiebenSat.1 Media SE with Group-wide overall responsibility and their competencies are documented here.

The Information Security Manual is another overarching policy that describes how the ISO 27000 series of standards is implemented within the Group and which guidelines and minimum requirements must be complied with. In addition, it defines the responsibilities that the individual business units must assume and the processes that the InfoSec Office must provide and that the individual business units must implement. The management or the Compliance Officer of the business units must appoint a person for their area of responsibility to implement the information security requirements and nominate this person to the InfoSec Office. This person is responsible for information security projects, the establishment of processes and the implementation of applicable guidelines. They are also the interface to the InfoSec Office.

In addition to the overarching guidelines, there are five guidelines that regulate individual subject areas in more detail and specify technology-neutral standards for specific topics and target groups. The topics of information security in the workplace, incident management, security requirements for IT administration, security requirements for IT systems and applications, as well as confidentiality classification and handling of information are currently each covered by a separate policy. **ESRS 2 MDR-P**

Actions related to Information Security

In the year 2024, the following information security actions were implemented to continuously improve the Group-wide security level:

- In order to be able to better monitor compliance with all information security policies in all business units, central metrics are requested from the entities on a quarterly basis and further key figures are collected by the InfoSec Office itself. This information is collected and analyzed centrally. The metrics are requested on a continuous basis in order to track the development of the entities.
- The InfoSec Office plans each year in which business units assessments will be carried out. The questionnaire used for the assessments is based on ISO 27001 and was adapted to the latest version of the standard in the year 2024.
- Phishing attacks are a relevant attack technique that cannot be contained by technical measures alone. To increase employee awareness, the InfoSec Office is working on a project to carry out phishing simulations that can be implemented throughout the Group. This project is scheduled to be completed in the year 2025 with the launch of Company-wide phishing simulations. **ESRS 2 MDR-A**

Metrics and Targets related to Information Security

The InfoSec Office follows an assessment plan to check the implementation of InfoSec policies within the majority holdings. The central ISMS is reviewed every two years by an independent external body on a voluntary basis and actions for improvement are derived. In addition, the processes of the InfoSec Office are audited by Internal Audit.

In addition to the assessments already described which the InfoSec Office carries out among our majority stakeholders to promote conformity with the policies, the InfoSec Office regularly requests further information from all majority holdings in order to check the maturity levels of the ISMS.

An important key metric in the context of information security is the number of reported incidents. Particularly serious incidents with a severity level of two or higher must be escalated to the central incident process. A severity level of two or higher is achieved, among other things, if internal policies have been deliberately violated or if damage with an impact on budget or procedures is anticipated. The necessary parties, such as Data Protection, Compliance, Legal, IT Security, are involved after the report if necessary for resolution. Actions are derived, the cause is analyzed, and lessons are learned and applied in order to increase and maintain the security level in the long term.

In the year 2024, there were 15 incidents of severity level two or higher, 13 of which were data protection incidents with a reporting obligation.

The strategic objectives and the general information security objectives have already been presented in the section "Policies related to Information Security".

There is no measurable goal in the context of incidents, as the prevention of security incidents is a central goal, but the number of reported cases is not automatically significant. It is desirable to

minimize the number of security incidents that actually occur. At the same time, however, it is important that incidents are actually reported and handled transparently. Therefore, it is not the explicit goal to register the lowest possible number of reported security incidents, but to ensure that the number of reported incidents corresponds to reality and that all incidents can therefore be dealt with adequately through the initiation of actions. **ESRS 2 MDR-T, MDR-M**

GOVERNANCE INFORMATION

BUSINESS CONDUCT

Compliance as the Basis for Business Success

The Executive Board of ProSiebenSat.1 Media SE is convinced that sustainable economic success in a competitive environment can only be achieved by ensuring that business practices comply with the applicable laws. Integrity and compliance are therefore of the utmost importance. Our aim is to minimize the risk of violations of legal and ethical standards. In this context, we have identified significant effects, risks and opportunities arising from our business activities and the structure of ProSiebenSat.1 Group.

With our segments of Entertainment, Commerce & Ventures and Dating & Video, we are active in different markets and industries, each of which presents specific challenges. We generate revenues from different business models, ranging from advertising and content production to the marketing of digital platforms, e-commerce transactions and online dating platforms. This diversity harbors specific risks in the area of corruption and bribery, for example due to the complex structure of transactions or cooperation with a large number of business partners in different sectors and regions.

Violations of compliance requirements can have significant negative consequences, such as a negative impact on our market position, a loss of public confidence, and legal and financial consequences. Significant risks exist in particular in the potential regulatory or criminal liability of ProSiebenSat.1 Group, its executives, or employees. Furthermore, a breach of legal or ethical standards can result in a significant loss of reputation and thus cause lasting damage to the trust of business partners, customers, suppliers, other third parties, and employees.

At the same time, we see the consistent promotion of integrity and compliance as a strategic chance to strengthen our market position in all our business areas. Transparent and ethical dealings with our business partners, customers, suppliers, other third parties, and stakeholders, especially in sensitive areas such as marketing, the management of complex platform models, or international supply chains, offer competitive advantages and promote trust in ProSiebenSat.1 Group in the long term.

Our policies, processes, and corporate culture therefore aim to provide employees with guiding principles that enable them to act with integrity and in compliance with the rules at all times.

The Role of the Administrative, Management and Supervisory Bodies

The Executive Board and Supervisory Board of ProSiebenSat.1 Media SE play a key role in the development and implementation of business conduct policy. Together, the Executive Board and the Supervisory Board ensure that the business conduct policy is continuously adapted in order to guarantee the sustainable and responsible management of ProSiebenSat.1 Group.

The Executive Board is responsible for the strategic direction and ensures that corporate policy complies with ethical, legal, and corporate standards. The members of the Executive Board have extensive expertise in the areas of corporate management, law, compliance, finance, and the media industry.

→ Organization and Management

The Supervisory Board is significantly involved in monitoring and controlling the implementation of corporate policy and ensures that the Company's strategic direction is in line with ethical and legal

requirements. The members of the Supervisory Board also have in-depth knowledge in the areas of risk management, governance and compliance.

→ **Organization and Management**

Business Conduct and Corporate Culture

BUSINESS CONDUCT POLICIES AND CORPORATE CULTURE

ProSiebenSat.1 Group strives to promote a culture of integrity, transparency and responsibility through a holistic corporate policy. Our corporate culture is based on the consistent implementation of legal, ethical and internal company standards, which is supported by our CMS. The CMS aims to anchor integrity and compliant behavior within ProSiebenSat.1 Group. In addition to the prevention of corruption, it also includes actions for the prevention of money laundering, adherence to sanctions and embargoes, as well as data protection. As a participant in the UN Global Compact, we are committed to actively countering all forms of corruption and align our anti-corruption and anti-bribery actions with international anti-corruption standards.

A key component of our CMS is the promotion of a value-oriented corporate culture. We achieve this through clear communication measures, regular training and the continuous review of our guidelines and standards. In addition, we have established governance and compliance as central elements of our sustainability strategy in order to harmonize our long-term corporate goals with social responsibility and sustainable value creation.

RAISING AWARENESS AND COMMUNICATION

Our Code of Conduct and our guidelines define the standards for behavior in business, legal and ethical matters and also regulate how employees can report misconduct at ProSiebenSat.1 Group. They serve all members of the Executive Board, the management of the Group companies and the employees of ProSiebenSat.1 Group as a binding orientation and regulatory framework for dealing with each other as well as with business partners, customers, suppliers and other third parties. The principles of the Code of Conduct are also made binding for our business partners via a separate Code of Conduct. The Codes of Conduct can be accessed centrally via the Company website.

TRAINING AND STANDARDS

ProSiebenSat.1 Group has implemented a compliance training concept that includes both online and classroom training. The compliance online training course focuses on the Code of Conduct, preventing corruption, and the whistleblower system. It is mandatory for all employees (and management) and must be repeated at least every two years. As online training is only suitable to a limited extent for in-depth study of complex legal issues, face-to-face training is also offered. Among other things, the management of the German Group companies are trained in the compliance management system (CMS) as part of management seminars. In addition, classroom training courses are held on an ad hoc basis, e.g. as a measure resulting from an internal audit or following confirmed information.

DEALING WITH POSSIBLE RULE VIOLATIONS

ProSiebenSat.1 Group has established comprehensive mechanisms to ensure the reporting, investigation, and handling of concerns in connection with unlawful behavior or violations of the Code of Conduct and internal policies. A central element is our whistleblower system, which is available to both internal and external stakeholders.

The whistleblower system serves as a central point of contact for reporting possible breaches of regulations. As a matter of principle, we accept all reports of possible violations of regulations and laws. The focus is particularly on corruption, discrimination and harassment, embezzlement, antitrust violations, insider trading, money laundering, tax evasion and accounting fraud. In

addition, our whistleblower system is open to all complaints related to human rights and environmental issues. Employees, business partners and their employees, customers, viewers and other third parties can report information and complaints at any time. Our whistleblower system thus considers international laws on whistleblower protection – for example, the EU Whistleblower Protection Directive, national implementation laws, and the LkSG.

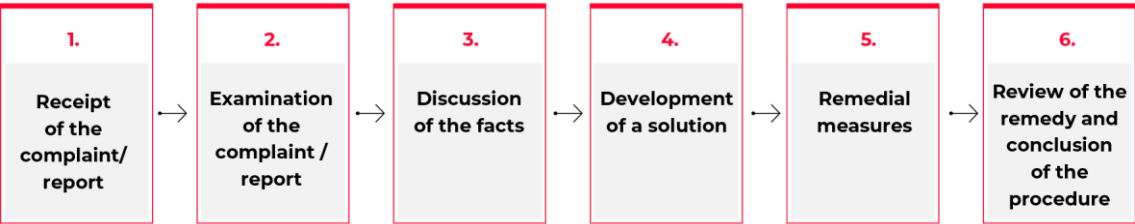
In addition to the internal reporting channels, i.e. the possibility of submitting reports via managers, the Compliance department, Unit Compliance Officer, or HR, Legal Affairs, Corporate Security, and the Works Council, ProSiebenSat.1 Group has set up an electronic whistleblower system that also allows anonymous reports.

Processing of Possible Rule Violations

The Compliance department coordinates the Group-wide whistleblower system. The Unit Compliance Officer, Internal Audit, HR, or Legal Affairs provide operational support in investigating cases. In individual cases, the Compliance department also commissions independent third parties, such as law firms or auditing companies, to conduct investigations. This can occur in particular when information concerns management or members of the Executive Board, or when issues are complex. Strict confidentiality and secrecy apply during an investigation. Access to information is restricted to those persons who absolutely need this information to process a case (need-to-know principle).

The investigation procedure is as follows:

PROCEDURE FOR INVESTIGATION RULE VIOLATIONS



We have implemented clear and transparent procedures for investigating reports, particularly in relation to potential violations of our company policy such as cases of corruption or discrimination and harassment. Cases are processed immediately and independently. This means that cases are processed without influence or conflicts of interest. The persons or bodies involved act neutrally, free from internal or external pressures, prejudices or personal interests that could influence the outcome of the investigation. To ensure independence, cases are handled by carefully selected personnel or external third parties. Before a case is processed, every potentially involved person is checked for conflicts of interest. If bias is suspected, the investigation is delegated to unbiased bodies.

Once a complaint or report has been received, an initial assessment is carried out to validate the suspicion. If reports are confirmed, root cause analyses are carried out to prevent similar incidents in the future.

Following the investigation of reports, particularly regarding violations related to corruption or discrimination and harassment, targeted measures are developed to prevent future incidents and increase the effectiveness of our prevention measures. The measures taken are documented and their effectiveness monitored. A central component of these measures is the regular review for current relevance of our policies and Codes of Conduct to ensure that they always comply with the latest legal and regulatory requirements. In addition, as described above in the 'Training and

Standards' section, online training courses are held for all employees to raise awareness of compliance and our corporate policy and culture, and to ensure adherence to our policies. The following applies in all cases: Violations of applicable law, the Code of Conduct or company guidelines will not be tolerated. ProSiebenSat.1 Group sanctions proven misconduct. Among other things, this can also mean a reprimand, a written warning, or termination.

Protection against Discrimination

An effective whistleblower system is based on a culture of trust that gives our employees the feeling that they can speak openly about malpractices within the Company without fear of repercussions. Our goal is therefore to ensure that all ProSiebenSat.1 Group employees who raise concerns or report suspicions in good faith are not disadvantaged in any way. This also applies if the concerns or suspicions prove to be unfounded. Attempts at intimidation or the misuse of reporting channels for untrue or defamatory information will not be tolerated.

This principle is described in the Group-wide work instructions for incident management and is also anchored in our Code of Conduct. Requirements for protection against retaliation are clearly formulated. Violations of the prohibition of discrimination are treated as a serious breach of the rules. Both the Code of Conduct and the work instructions for incident management are regularly reviewed and updated to ensure that they comply with best practice and guarantee the protection of our employees.

Information

Regardless of the reporting channel chosen, the Compliance department informs the management regularly, and in any case on a quarterly basis, about all reports and their status. The management is informed immediately of any reports of serious suspicions. The Audit and Finance Committee is also informed of all reports and their status on a quarterly basis, regardless of the reporting channel chosen.

As part of our commitment to transparency and responsibility, we attach great importance to ensuring that all employees are informed about the whistleblower procedure. ProSiebenSat.1 Group has implemented various communication measures to ensure that employees are aware of the whistleblower system and have confidence in its effectiveness. Employees are regularly informed about the whistleblower system via various communication channels such as intranet articles, information mailings, employee handbooks, or the quarterly Welcome Day as well as the compliance online training. In addition, all information on the whistleblower system is available on the central and local intranet platforms and on the Internet. **ESRS 2 MDR-P, ESRS G1-1, G1-3**

Anti-corruption

ProSiebenSat.1 Group advocates a zero-tolerance policy toward active and passive corruption. This is enshrined both in our Code of Conduct and in the Code of Conduct for Business Partners. The Code of Conduct and the Code of Conduct for Business Partners are communicated clearly and transparently through various communication channels. All employees receive an introduction to the Code of Conduct at the beginning of their employment, both in written form as an appendix to their employment contract, and in training courses. The Code of Conduct for Business Partners is part of ProSiebenSat.1 Group's General Terms and Conditions of Purchase. Both Codes of Conduct are published on the intranet and on the Company website to ensure broad accessibility.

Additional Group policies also regulate the prohibition of bribery and corruption, the handling of donations and sponsorship, as well as benefits in the form of gifts and invitations. In addition to the policies, a script on the topic of preventing corruption has been created to serve as an aid in everyday life.

The content of the guidelines is communicated using a standardized, Group-wide process to ensure that all relevant groups of people receive the information. The Compliance department

publishes the relevant policies on the intranet and ensures that subsidiaries that are not connected to the intranet also have access to these policies via alternative channels, e.g. via a shared SharePoint page.

Executives or – at holding company level – specialist departments are responsible for implementing the content in the business units. They inform the employees and departments concerned and ensure that the information is disseminated effectively. The management teams confirm the successful rollout and the complete distribution of information to the Compliance department via the shared SharePoint. To monitor the effectiveness of communication and compliance with policies, regular internal audits are carried out by the Internal Audit department and reviews for current relevance are performed by the Compliance department.

In the training program, ProSiebenSat.1 Group pursues a holistic approach that ensures that all employees, regardless of their position or function, are trained equally with regard to corruption and bribery. Accordingly, ProSiebenSat.1 Group considers all employees to be in functions-at-risk in the area of corruption and bribery. This approach ensures that all employees, regardless of their role in the Company, acquire the necessary knowledge and skills to recognize and avoid these risks.

As part of the compliance online training, all employees, including management, are provided with practical examples of how to avoid corruption, how to deal with gifts and invitations, and how to behave toward public officials.

Management of the German Group companies are also trained in preventing corruption as part of management seminars.

The Executive Board members of ProSiebenSat.1 Media SE are exempt from conducting online training. After being appointed to the Executive Board by the Supervisory Board, they are given individual training on avoiding corruption, dealing with gifts and invitations and conduct towards public officials.

All training courses cover the basic principles of ProSiebenSat.1 Group's zero-tolerance policy, specific instructions on relevant topics such as gifts, invitations and sponsorship, and the procedure to be followed in cases of suspicion. Employees are also familiarized with the content of the Code of Conduct and the specific anti-corruption guidelines. Particular focus is on raising awareness of typical corruption risks, recognizing warning signs, and correctly handling potential violations. The training content is designed to be practical and easy to understand, while also covering legal and company-specific requirements. All training courses contain practical examples and the online training provides quiz questions for self-assessment. The aim is to raise employees' awareness and at the same time provide them with practical tools to confidently master corruption-prone situations.

By the end of the financial year 2024, 85.4% of employees²⁴ have successfully completed the online training and thus hold a valid certificate. An online training is considered successfully completed when it has been fully completed. The certificate is valid for a maximum of two years. After the certificate expires, employees will be invited again to repeat the online training

In the period under review 2024, as in 2023, there were no confirmed indications of incidents relating to corruption and bribery following a thorough review of all reports received. **ESRS G1-1, G1-3, G1-4**

Management of Relationships with Suppliers

Respect for human rights and environmental issues and their protection along the supply chain is a central pillar of ProSiebenSat.1 Group's actions. We are always aware of our social and ecological

²⁴ The definition of the employee indicator in section 7.5.7.3 was used to calculate the participation rate.

responsibility, stand for respectful interaction with our business partners and promote sustainable business practices and processes.

As a Company, we expect our suppliers to commit to the protection of human rights and the environment, to share our beliefs and values, and to uphold our standards of social and environmental responsibility. Furthermore, they should develop and implement appropriate and effective processes to prevent, detect, and address potential risks and violations. These expectations and values are reflected in the Code of Conduct for Business Partners. This transparently formulates our standards and forms the basis of our business relationships.

ProSiebenSat.1 Group is committed to the Code of Conduct for Business Partners. This is implemented by including the Code of Conduct in contracts with business partners and suppliers. The Code of Conduct is also part of ProSiebenSat.1 Group's General Terms and Conditions of Purchase, which form the basis for orders placed with suppliers. ProSiebenSat.1 is not aware of any violations of the Code of Conduct for Business Partners in the year 2024.

The LkSG has a significant influence on the further development and strengthening of actions to ensure compliance with human rights and environmental protection in ProSiebenSat.1's corporate value chain. Regulations and procedures have been introduced throughout the Company to proactively prevent potential incidents of relevance, recognize them, and act accordingly. These actions are consistently developed further and improved. This includes, for example, the contractual assurance of compliance with human rights and environmental protection. Furthermore, regular training courses are held for ProSiebenSat.1's purchasing organization to ensure compliance with human rights and environmental protection in procurement activities and in the selection of suppliers. In addition to the established complaints system for reporting potential violations in the areas of human rights and environmental protection, the processes implemented for regular and ad hoc risk analysis also serve to identify potential violations by direct suppliers.

No prioritized risks were identified as part of the continuous risk analysis at suppliers.

In cases where risks are identified with business partners, ProSiebenSat.1 works with them to create an improvement plan. This is followed by regular communication to ensure the effective implementation of the plan. If business partners are found to be deliberately failing to implement the improvement plans or repeatedly neglecting them, ProSiebenSat.1 reserves the right to terminate the business relationship with the business partner concerned.

Social and environmental aspects are taken into account when selecting suppliers and in supplier management, using a sustainability questionnaire as a basis for contractual assurances.

ProSiebenSat.1 Group's supplier base is continuously reviewed for human rights and environmental risks. In the structured analysis process, publicly accessible, established indices (e.g. Global Rights Index, Global Slavery Index, Global Waste Index, Environmental Performance Index) for country and sector risks as well as materiality criteria are taken into account in order to identify potential supplier risks.

ProSiebenSat.1 is committed to conducting procurement activities based on transparency and comparability. In particular, this includes fact-based supplier selection in a competitive environment, taking into account market conditions and market prices. For the payment of invoiced liabilities for goods and services, the payment terms contractually agreed with the respective business partner are applied. These payment terms are stored in IT systems for the business partners. Payments are made on this basis within the agreed deadlines. This procedure is applied uniformly to suppliers of all sizes.

In addition, ProSiebenSat.1 has implemented a complaints management system that allows vulnerable suppliers in particular to submit easily accessible reports on any risks or violations, as described in section "Dealing with Possible Rule Violations" above. In case of knowledge or reports

of irregularities with regard to social and environmental requirements, audits and on-site visits to suppliers are carried out as possible actions. **ESRS G1-2**

Political Activities

In the materiality assessment, the topic of media regulation was identified as a material sustainability aspect. ProSiebenSat.1 Group is actively involved in the media policy debate in order to counter the risks identified in this context, which may result from changes to media law regulations or their interpretation. ProSiebenSat.1 Group's lobbying activities are aimed at creating a regulatory environment that both provides flexible opportunities for the Company's further development and reduces financial burdens. Participation in the regulatory discourse takes place both directly, for example through participation in discussion events such as the "Medientage München" congress, and indirectly through membership of the relevant associations. With regard to the latter, the most important of these is the industry association VAUNET – Verband Privater Medien e.V. ("VAUNET").

ProSiebenSat.1 Group's lobbying activities in the year 2024 focused on two legislative proposals in Germany: The draft legislation to protect children from advertising for foods with a high sugar, fat, or salt content (Children's Food Advertising Act (Kinder-Lebensmittel-Werbe-gesetz – 'KLWG')) from the Federal Ministry of Food and Agriculture (BMEL) and the reform of the Film Funding Act (Filmförderungsgesetz – 'FFG'). The BMEL's proposed ban on advertising foods with a defined proportion of sugar, fat and salt (so-called HFSS foods) not only in the context of children's programs would have led to a significant decline in TV advertising revenues across the industry. From the ProSiebenSat.1 Group's perspective, this proposal represents excessive regulation. In light of this, the Group's interests were represented via VAUNET in the form of statements and participation in hearings.

In the second case, the reformation of the FFG, the position of ProSiebenSat.1 Group regarding, on the one hand, the positive standardization of tax breaks for productions in Germany in line with other EU member states ("tax incentives") was put forward. On the other hand, ProSiebenSat.1 positioned itself against defined minimum shares of revenues that would have to be invested in in-house productions ("investment obligations"). Due to the uniform importance of both topics across the industry, our positions were also primarily presented through our involvement in the relevant specialist committees of the industry association VAUNET, which participated in the political discourse with statements and participation in hearings, among other things. An overview of other dialog formats with representatives from politics and regulation can be found in the section:

→ Interests and Views of Stakeholders

Regulatory Affairs, External & Governmental Relations is the responsibility of the Executive Board member and Chief Operating Officer of ProSiebenSat.1.

As a media company, political independence is of the utmost importance to us. Grants and donations to politicians, political parties, party-affiliated foundations, or political organizations are excluded and are not permitted at ProSiebenSat.1. As in the previous year, ProSiebenSat.1 Group did not make any corresponding monetary or in-kind donations in the year 2024.

ProSiebenSat.1 strives for transparency regarding its political activities and is registered in the EU Transparency Register (register no. 139785716776-18), the Lobby Register of the German Bundestag (R001443) and the Lobby Register of the Bavarian State Parliament (DEBYLT00A4).

No member of the Supervisory Board or Executive Board of ProSiebenSat.1 Media SE in the financial year 2024 held a comparable position in public administration or regulatory authorities in the two years prior to their appointment to the Executive Board or Supervisory Board. **ESRS G1-5**

FURTHER SUSTAINABILITY INFORMATION

FURTHER DISCLOSURE REQUIREMENTS ACCORDING TO ESRS 2

ESRS INDEX OF PROSIEBENSAT.1 GROUP: ESRS 2 GENERAL INFORMATION / ESRS 2 IRO-2

ESRS 2	General Information	Section in the Sustainability Report
BP-1	General basis for preparation of the sustainability statements	General Information: General Basis for Preparation of the Sustainability Statement
BP-2	Disclosures in relation to specific circumstances	General Information: General Basis for Preparation of the Sustainability Statement
	Disclosures stemming from other legislation or generally accepted sustainability reporting pronouncements	Further Sustainability Information
GOV-1	The role of the administrative, management and supervisory bodies	General Information: Organization and Management
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	General Information: Organization and Management
GOV-3	Integration of sustainability-related performance in incentive schemes	General Information: Organization and Management
GOV-4	Statement on due diligence	Further Sustainability Information
GOV-5	Risk management and internal controls over sustainability reporting	General Information: Organization and Management
SBM-1	Strategy, business model and value chain	General Information: Sustainability Strategy
SBM-2	Interests and views of stakeholders	General Information: Interests and Views of Stakeholders
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	General Information: Sustainability Strategy, Double Materiality Analysis
IRO-1	Description of the process to identify and assess material impacts, risks and opportunities	General Information: Double Materiality Analysis
IRO-2	Disclosure Requirements in ESRS covered by the undertaking's sustainability statement	Further Sustainability Information

ESRS INDEX OF PROSIEBENSAT.1 GROUP: ESRS E1 CLIMATE CHANGE

ESRS E1	Climate Change	Section in the Sustainability Report
ESRS 2, GOV 3	Integration of sustainability-related performance in incentive schemes	Environmental Information: Climate Change
E1-1	Transition plan for climate change mitigation	Environmental Information: Climate Change
ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	General Information: Sustainability Strategy, Double Materiality Analysis; Environmental Information: Climate Change
ESRS 2 IRO-1	Description of the processes to identify and assess material climate-related impacts, risks and opportunities	General Information: Sustainability Strategy, Double Materiality Analysis; Environmental Information: Climate Change
E1-2	Policies related to climate change mitigation and adaptation	General Information: Sustainability Strategy, Double Materiality Analysis; Environmental Information: Climate Change
E1-3	Actions and resources in relation to climate change policies	Environmental Information: Climate Change
E1-4	Targets related to climate change mitigation and adaptation	Environmental Information: Climate Change
E1-5	Energy consumption and mix	Environmental Information: Climate Change
E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	Environmental Information: Climate Change
E1-7	GHG removals and GHG mitigation projects financed through carbon credits	Environmental Information: Climate Change
E1-8	Internal carbon pricing	Environmental Information: Climate Change
E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	As part of the first-time reporting of the ESRS, we make use of the option to omit the disclosure requirements specified in ESRS 1 Appendix C that are relevant to us.

ESRS INDEX OF PROSIEBENSAT.1 GROUP: ESRS S1 OWN WORKFORCE

ESRS S1	Own Workforce	Section in the Sustainability Report
ESRS 2 SBM-2	Interests and views of stakeholders	General Information: Interest and Views of Stakeholders
ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	General Information: Interest and Views of Stakeholders
S1-1	Policies related to own workforce	Social Information: Own Workforce
S1-2	Processes for engaging with own workforce and workers' representatives about impacts	Social Information: Own Workforce
S1-3	Processes to remediate negative impacts and channels for own workforce to raise concerns	Social Information: Own Workforce
S1-4	Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	Social Information: Own Workforce
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Social Information: Own Workforce
S1-6	Characteristics of the undertaking's employees	Social Information: Own Workforce
S1-7	Characteristics of non-employees in the undertaking's own workforce	As part of the first-time reporting of the ESRS, we make use of the option to omit the disclosure requirements specified in ESRS 1 Appendix C that are relevant to us.
S1-8	Collective bargaining coverage and social dialogue	Social Information: Own Workforce
S1-9	Diversity metrics	Social Information: Own Workforce
S1-10	Adequate wages	Social Information: Own Workforce
S1-11	Social protection	As part of the first-time reporting of the ESRS, we make use of the option to omit the disclosure requirements specified in ESRS 1 Appendix C that are relevant to us.
S1-12	Persons with disabilities	As part of the first-time reporting of the ESRS, we make use of the option to omit the disclosure requirements specified in ESRS 1 Appendix C that are relevant to us.
S1-13	Training and skills development metrics	Social Information: Own Workforce. Disclosures are limited to parameters for training (ESRS S1 paragraph 83 letter b); in addition, use is made of the option to omit the disclosure requirements specified in ESRS 1 Appendix C.
S1-14	Health and Safety Metrics	Topic not material
S1-15	Work-life balance metrics	As part of the first-time reporting of the ESRS, we make use of the option to omit the disclosure requirements specified in ESRS 1 Appendix C that are relevant to us.
S1-16	Compensation metrics (pay gap and total compensation)	Social Information: Overview Key Employee Metrics
S1-17	Incidents, complaints and severe human rights impacts	Social Information: Diversity and Inclusion

ESRS INDEX OF PROSIEBENSAT.1 GROUP: ESRS S4 CONSUMERS AND END-USERS

ESRS S4	Consumers and End-users	Section in the Sustainability Report
ESRS 2 SBM-2	Interests and views of stakeholders	General Information: Interest and Views of Stakeholders
ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	General Information: Sustainability Strategy Double Materiality Analysis; Social Information: Social Responsibility
S4-1	Policies related to consumers and end-users	Social Information: Social Responsibility
S4-2	Processes for engaging with consumers and end-users about impacts	Social Information: Social Responsibility
S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	Social Information: Social Responsibility
S4-4	Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	Social Information: Social Responsibility
S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Social Information: Social Responsibility

ESRS INDEX OF PROSIEBENSAT.1 GROUP: ESRS G1 BUSINESS CONDUCT

ESRS G1	Business Conduct	Section in the Sustainability Report
ESRS 2 GOV-1	The role of the administrative, management and supervisory bodies	General Information: Sustainability Strategy
ESRS 2 IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	General Information: Sustainability Strategy
G1-1	Business conduct policies and corporate culture	Governance Information: Business Conduct
G1-2	Management of relationships with suppliers	Governance Information: Business Conduct
G1-3	Prevention and detection of corruption and bribery	Governance Information: Business Conduct
G1-4	Incidents of corruption or bribery	Governance Information: Business Conduct
G1-5	Political influence and lobbying activities	Governance Information: Business Conduct
G1-6	Payment practices	Topic not material

ESRS INDEX OF PROSIEBENSAT.1 GROUP: ESRS 2 ENTITY-SPECIFIC TOPICS

ESRS 2	Entity-Specific Topics: Corporate Citizenship, Data Protection, Information Security	Section in the Sustainability Report
ESRS 2 MDR-P	Policies adopted to manage material sustainability matters	Social Information: Corporate Citizenship (entity-specific topic); Data Protection (entity-specific topic); Information Security (entity-specific topic)
MDR-A	Actions and resources in relation to material sustainability matters	Social Information: Corporate Citizenship (entity-specific topic); Data Protection (entity-specific topic); Information Security (entity-specific topic)
MDR-M	Metrics in relation to material sustainability matters	Social Information: Corporate Citizenship (entity-specific topic); Data Protection (entity-specific topic); Information Security (entity-specific topic)
MDR-T	Tracking effectiveness of policies and actions through targets	Social Information: Corporate Citizenship (entity-specific topic); Data Protection (entity-specific topic); Information Security (entity-specific topic)

DISCLOSURES INCORPORATED BY REFERENCE / ESRS 2 BP-2

Disclosure Requirement	Section in the Annual Report
ESRS 2 GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies
ESRS 2 GOV-3	Integration of sustainability-related performance in incentive schemes
ESRS 2 GOV-5	Risk management and internal controls over sustainability reporting
ESRS 2 SBM-1	Strategy, business model and value chain
ESRS E1-4	Targets related to climate change mitigation and adaptation
ESRS S1.MDR-A	Actions and resources in relation to material sustainability matters
ESRS S4-2	Processes for engaging with consumers and end-users about impacts
ESRS S4-4	Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions
ESRS S4.MDR-T	Tracking effectiveness of policies and actions through targets

DATAPOINTS DERIVING FROM OTHER EU LEGISLATION / ESRS 2 IRO-2

Disclosure Requirement	Related datapoint	SFDR reference ¹	Pillar 3 reference ²	Benchmark Regulation ³ reference	EU Climate Law ⁴ reference	Section in the Sustainability Report
ESRS 2 GOV-1 Board's gender diversity	Paragraph 21 (d)	•		•		General information: Organization and Management
ESRS 2 GOV-1 Percentage of board members who are independent	Paragraph 21 (e)			•		General information: Organization and Management
ESRS 2 GOV-4 Statement on due diligence	Paragraph 30	•				Further sustainability information
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities	Paragraph 40 (d) i	•	•	•		not applicable
ESRS 2 SBM-1 Involvement in activities related to chemical production	Paragraph 40 (d) ii	•		•		not applicable
ESRS 2 SBM-1 Involvement in activities related to controversial weapons	Paragraph 40 (d) iii	•		•		not applicable
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco	Paragraph 40 (d) iv			•		not applicable
ESRS E1-1 Transition plan to reach climate neutrality by 2050	Paragraph 14				•	Environmental information: Climate Change
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks	Paragraph 16 (g)		•	•		not applicable
ESRS E1-4 GHG emission reduction targets	Paragraph 34	•	•	•		Environmental information: Climate Change
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors)	Paragraph 38	•				Environmental information: Climate Change
ESRS E1-5 Energy consumption and mix	Paragraph 37	•				Environmental information: Climate Change
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors	Paragraphs 40 to 43	•				Environmental information: Climate Change
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions	Paragraph 44	•	•	•		Environmental information: Climate Change
ESRS E1-6 Gross GHG emissions intensity	Paragraphs 53 to 55	•	•	•		Environmental information: Climate Change
ESRS E1-7 GHG removals and carbon credits	Paragraph 56				•	Environmental information: Climate Change
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks	Paragraph 66			•		Phase-In ⁵
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk; Location of significant assets at material physical risk	Paragraph 66 (a); (c)		•			Phase-In ⁵
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes	Paragraph 67 (c)		•			Phase-In ⁵
ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities	Paragraph 69			•		Phase-In ⁵
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil	Paragraph 28	•				not material
ESRS E3-1 Water and marine resources	Paragraph 9	•				not material
ESRS E3-1 Dedicated policy	Paragraph 13	•				not material
ESRS E3-1 Sustainable oceans and seas	Paragraph 14	•				not material
ESRS E3-4 Total water recycled and reused	Paragraph 28 (c)	•				not material
ESRS E3-4 Total water consumption in m3 per net revenue on own operations	Paragraph 29	•				not material

DATAPOINTS DERIVING FROM OTHER EU LEGISLATION / ESRS 2 IRO-2

Disclosure Requirement	Related datapoint	SFDR reference ¹	Pillar 3 reference ²	Benchmark Regulation ³ reference	EU Climate Law ⁴ reference	Section in the Sustainability Report
ESRS 2 – SBM-3 – E4	Paragraph 16 (a) i	•				not material
ESRS 2 – SBM-3 – E4	Paragraph 16 (b)	•				not material
ESRS 2 – SBM-3 – E4	Paragraph 16 (c)	•				not material
ESRS E4-2 Sustainable land/agriculture practices or policies	Paragraph 24 (b)	•				not material
ESRS E4-2 Sustainable oceans/seas practices or policies	Paragraph 24 (c)	•				not material
ESRS E4-2 Policies to address deforestation	Paragraph 24 (d)	•				not material
ESRS E5-5 Non-recycled waste	Paragraph 37 (d)	•				not material
ESRS E5-5 Hazardous waste and radioactive waste	Paragraph 39	•				not material
ESRS 2 SBM3 – S1 Risk of incidents of forced labour	Paragraph 14 (f)	•				not applicable
ESRS 2 SBM3 – S1 Risk of incidents of child labour	Paragraph 14 (g)	•				not applicable
ESRS S1-1 Human rights policy commitments	Paragraph 20	•				General Information: Sustainability Strategy, Social Information: Own Workforce, Governance Information: Business Conduct
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8	Paragraph 21			•		General Information: Sustainability Strategy, Social Information: Own Workforce
ESRS S1-1 processes and measures for preventing trafficking in human beings	Paragraph 22	•				General Information: Sustainability Strategy, Social Information: Own Workforce
ESRS S1-1 workplace accident prevention policy or management system	Paragraph 23	•				not material
ESRS S1-3 grievance/complaints handling mechanisms	Paragraph 32 (c)	•				Social Information: Own Workforce, Governance Information: Business Conduct
ESRS S1-14 Number of fatalities and number and rate of work-related accidents	Paragraph 88 (b) and (c)	•		•		not material
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness	Paragraph 88 (e)	•				not material
ESRS S1-16 Unadjusted gender pay gap	Paragraph 97 (a)	•		•		Social Information: Own Workforce
ESRS S1-16 Excessive CEO pay ratio	Paragraph 97 (b)	•				Social Information: Own Workforce
ESRS S1-17 Incidents of discrimination	Paragraph 103 (a)	•				Social Information: Own Workforce
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines	Paragraph 104 (a)	•		•		Social Information: Own Workforce
ESRS 2 SBM3 – S2 Significant risk of child labour or forced labour in the value chain	Paragraph 11 (b)	•				not material
ESRS S2-1 Human rights policy commitments	Paragraph 17	•				not material
ESRS S2-1 Policies related to value chain workers	Paragraph 18	•				not material
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines	Paragraph 19	•		•		not material
ESRS S2-1 Due diligence policies on issues addressed by the	Paragraph 19			•		not material

DATAPOINTS DERIVING FROM OTHER EU LEGISLATION / ESRS 2 IRO-2

Disclosure Requirement	Related datapoint	SFDR reference ¹	Pillar 3 reference ²	Benchmark Regulation ³ reference	EU Climate Law ⁴ reference	Section in the Sustainability Report
fundamental International Labor Organisation Conventions 1 to 8						
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain	Paragraph 36	•				not material
ESRS S3-1 Human rights policy commitments	Paragraph 16	•				not material
ESRS S3-1 non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines	Paragraph 17	•		•		not material
ESRS S3-4 Human rights issues and incidents	Paragraph 36	•				not material
ESRS S4-1 Policies related to consumers and end-users	Paragraph 16	•				Social Information: Social Responsibility
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines	Paragraph 17	•		•		General Information: Sustainability Strategy, Social Information: Social Responsibility
ESRS S4-4 Human rights issues and incidents	Paragraph 35	•				not applicable
ESRS G1-1 United Nations Convention against Corruption	Paragraph 10 (b)	•				not applicable
ESRS G1-1 Protection of whistle-blowers	Paragraph 10 (d)	•				Governance Information: Business Conduct
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws	Paragraph 24 (a)	•		•		not applicable
ESRS G1-4 Standards of anti-corruption and anti-bribery	Paragraph 24 (b)	•				not applicable

1 Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector (Sustainable Finance Disclosures Regulation) (OJ L 317, 9.12.2019, p. 1).

2 Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (Capital Requirements Regulation "CRR") (OJ L 176, 27.6.2013, p. 1).

3 Regulation (EU) 2016/1011 of the European Parliament and of the Council of 8 June 2016 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No 596/2014 (OJ L 171, 29.6.2016, p. 1).

4 Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ("European Climate Law") (OJ L 243, 9.7.2021, p. 1).

5 As a first-time ESRS reporter, we make use of the option to omit the disclosure requirements specified in ESRS 1 Appendix C that are relevant to us.

STATEMENT ON DUE DILLIGENCE / ESRS 2 GOV-4

Core elements of due diligence	Section in the Sustainability Report
a) Embedding due diligence in governance, strategy and business model	General Information: Sustainability Strategy, Organization and Management; Governance Information: Business Conduct
b) Engaging with affected stakeholders in all key steps of the due diligence	General Information: Sustainability Strategy
c) Identifying and assessing adverse impacts	General Information: Sustainability Strategy
d) Taking actions to address those adverse impacts	Environmental Information: Climate Change; Social Information: Own Workforce; Social Responsibility: Corporate Citizenship, Data Protection, Information Security; Governance Information: Business Conduct
e) Tracking the effectiveness of these efforts and communicating	Environmental Information: Climate Change; Social Information: Own Workforce; Social Responsibility: Corporate Citizenship, Data Protection, Information Security; Governance Information: Business Conduct

EXPLANATION OF THE CO₂EQ-FOOTPRINT

▼ These notes refer to the CO₂eq footprint published by ProSiebenSat.1 Group as part of the Non-Financial Report 2024. The CO₂eq footprint includes direct CO₂eq emissions (Scope 1), indirect CO₂eq emissions (Scope 2) ▲ and, for the first time, all relevant indirect CO₂eq emissions from the upstream and downstream value chain (Scope 3).

Reporting Standards

▼ In determining the CO₂eq-footprint, ProSiebenSat.1 Group is guided by the criteria and definitions of the European Sustainability Reporting Standards (ESRS, Delegated Regulation (EU) 2023/2772 of July 31, 2023, published in the Official Journal of the European Union on December 22, 2023).

Data collection is based on internal policies and follows the standards of the Greenhouse Gas (GHG) Protocol – Corporate Accounting and Reporting Standard ▲ and, for indirect CO₂eq emissions (Scope 3), the Corporate Value Chain Accounting and Reporting Protocol of the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD).

Reporting Boundaries

▼ The sites and employees of all fully consolidated companies of ProSiebenSat.1 Group are included in the CO₂eq footprint.

The ProSiebenSat.1 Group follows the principle of operational control to determine the reporting boundaries. Operational control is given if either a majority shareholding of more than 50% exists or if the ProSiebenSat.1 Group otherwise has full decision-making authority with regard to operations through contractual arrangements.

With regard to the inclusion period of companies, first-time consolidated (deconsolidated) companies are included in the data collection from the date (until the date) from which (until which) they are also included in the financial reporting

Associated sites over whose energy supply the Group has only limited control are also included in Scope 1, 2, and 3 (e.g. retail space in shopping malls, space in co-working spaces).

Determination of the CO₂eq Footprint

CO₂eq emissions are generally calculated based on CO₂ equivalents, taking into account all greenhouse gases in accordance with the Kyoto Protocol on the basis of a greenhouse gas potential of 100 years. A distinction is made between three categories - known as "scopes" - for external reporting:

Scope 1 (direct CO₂eq emissions): Scope 1 emissions are those from operations that are directly owned or controlled by ProSiebenSat.1 Group, including:

- Vehicle fleet
- Emergency power supply
- Stationary heat generation
- Refrigerant

Scope 2 (indirect CO₂eq emissions): Scope 2 emissions are those from the generation of energy purchased, including:

- Electricity
- District heating, cooling and geothermal energy ▲

Scope 3 (emissions from upstream and downstream stages of the value chain): To ensure the most comprehensive and detailed breakdown of Scope 3 emissions possible, all relevant Scope 3 categories in which emissions generally occur are also considered material for the ProSiebenSat.1 Group for the financial year 2024. Scope 3 emissions were therefore recognized for the Scope 3 emission categories listed below in accordance with the WRI/WBCSD Corporate Value Chain Accounting and Reporting Protocol:

- 3.1 Purchased goods and services
- 3.2 Capital goods
- 3.3 Fuel and energy-related activities (not included in Scope 1 and 2)
- 3.4 Upstream transportation and distribution
- 3.5 Waste generated in operations
- 3.6 Business traveling
- 3.7 Employee commuting
- 3.11 Use of sold products
- 3.12 End-of-life treatment of products sold
- 3.15 Investments

Calculation Methodology and Emission Factors

CO₂eq emissions are calculated using generally accepted emission factors published by recognized organizations.

The so-called "market-based" method is based on specific emission factors provided by the energy supplier.

For the so-called "location-based" method, generally accepted country-specific emission factors published by recognized organizations are used.

The specific definition of the individual scopes and the associated calculation methods and emission factors used are shown in detail in the following table.

▼ CO₂-CALCULATION METHODOLOGY AND EMISSION FACTORS - SCOPE 1 ▲

Category	Definition	Calculation methodology & emission factors
Vehicle fleet	Fuels used in company vehicles	The fuel quantities used for the central vehicle fleet are provided by the service provider, while the data for additional company vehicles is collected by the site managers. The latest "UK Government Conversion Factors for Greenhouse Gas Reporting" are used to calculate the CO ₂ eq emissions released by fuel volumes.
Emergency power supply	Fuels used on site for the emergency power supply	The fuel quantities taken from the invoices are used to calculate the CO ₂ eq emissions released using the latest "UK Government Conversion Factors for Greenhouse Gas Reporting".
Stationary heat generation	Fuels that are used locally to heat buildings	The fuel bills and data are collected by landlords and site managers. The latest "UK Government Conversion Factors for Greenhouse Gas Reporting" are used to calculate the CO ₂ eq emissions released by fuel volumes.
Refrigerant	Leakage of refrigerant gas from refrigeration systems	The quantity of refrigerant refilled in the financial year, as documented in the service reports of the refrigeration appliances, is multiplied by the latest UK Government Conversion Factors for Greenhouse Gas Reporting to calculate the CO ₂ eq emissions released as a result.

CO₂-CALCULATION METHODOLOGY AND EMISSION FACTORS - SCOPE 2

Category	Definition	Calculation methodology & emission factors
▼ Electricity (market-based) ▲	Electricity emissions using a supplier-specific emission factor (including energy used to charge the electric vehicle fleet)	The electricity bills and data are collected by the site managers and from the proofs of purchase of renewable energy from contractual instruments. The specific emission factors provided by the electricity supplier are used to calculate the CO ₂ eq emissions released by electricity consumption. If no provider-specific emission factor is available, the country-specific residual mix factor of the Association of Issuing Bodies or the Green-e program (Center for Resource Solutions) is used. If the country-specific residual mix factor is not available, the general country-specific conversion factor is used.
Electricity (location-based)	Electricity emissions using a country-specific emission factor (including energy used to charge the electric vehicle fleet)	The electricity bills and data are collected by the site managers. The International Energy Agency's country-specific conversion factors from 2023 are used to calculate the CO ₂ eq emissions released by electricity consumption.
▼ District heating and cooling, geothermal energy (market-based) ▲	Emissions from energy supplied from an external central location for heating/cooling buildings - supplier-specific emission factors are used	The invoices and data for district heating, district cooling and geothermal energy are collected by the site managers. The specific emission factors provided by the energy provider are used to calculate the CO ₂ eq emissions released by energy consumption. If no provider-specific emission factor is available, the location-based factor is used.
District heating, cooling and geothermal energy (location-based)	Emissions from energy supplied from an external central location for heating/cooling of buildings - emissions are calculated using a country-specific emission factor	Bills and data for district heating, district cooling and geothermal energy are collected from site managers and the latest country-specific UK Government Conversion Factors for Greenhouse Gas Reporting are applied to calculate the CO ₂ eq emissions released by energy consumption.

CO₂-CALCULATION METHODOLOGY AND EMISSION FACTORS - SCOPE 3

Category	Definition	Calculation methodology & emission factors
1 Purchased goods and services	All upstream emissions of goods and services purchased or acquired by ProSiebenSat.1 Group in the financial year and not otherwise included in categories 3.2-3.8 (cradle-to-gate, i.e. in connection with the extraction, production, and transportation of the goods and services)	The calculation is based on the Q1-Q3 finance data from 2024 and an extrapolation of Q4 2023. Depending on the available data quality, the difference in quarterly revenues is either mapped directly with the Q4 data or via a pro rata approximation. ProSiebenSat.1 Group's total expenditure is adjusted for items in categories 3.2 - 3.8. The remaining expenditure per NACE code related to 'purchased goods and services' is multiplied by the "UK Government Conversion Factors kgCO ₂ per £ spent, by SIC code 2021" to calculate the CO ₂ eq emissions released. The emission factors have been adjusted to reflect inflation in the factors
2 Capital goods	All upstream emissions of capital goods and services purchased or acquired by ProSiebenSat.1 Group in the financial year (cradle-to-gate, i.e. in connection with the extraction, production, and transportation of the capital goods)	Where data is centrally available, the expenditure per NACE code related to "purchased capital goods and services" is multiplied by the inflation-adjusted "UK Government Conversion Factors kgCO ₂ per £ spent, by SIC code 2021". Investments in program assets are also included here, in line with the accounting methodology. These are multiplied by the corresponding "UK Government Conversion Factor kgCO ₂ per £ spent, by SIC code 2021" to calculate the CO ₂ eq emissions released. The emission factors have been adjusted to reflect inflation in the factors.
3 Fuel- and energy-related activities not included in Scope 1 or Scope 2	Extraction, production, and transportation of fuels and energy purchased or acquired by ProSiebenSat.1 Group in the financial year that are not already accounted for in Scope 1 or Scope 2	All fuel- and energy-related activities are calculated based on the inputs in Scope 1 and 2 fuel and electricity consumption, including: a. Upstream emissions from purchased fuels (extraction, production and transportation of fuels consumed by ProSiebenSat.1 Group) b. Upstream emissions from purchased electricity (extraction, production and transportation of fuels used in electricity generation, heating and cooling by ProSiebenSat.1 Group) c. Transmission and distribution losses (energy consumed, i.e. lost, in a transmission and distribution system) The "UK Government Conversion Factors for Greenhouse Gas Reporting and the International Energy Agency conversion factors" are used to calculate the CO ₂ eq emissions released from the fuel and energy data for points a., b., and c. The conversion factors of the International Energy Agency are used for electricity emissions, the "UK Government Conversion Factors for Greenhouse Gas Reporting" for the year 2021 for other emission sources. ProSiebenSat.1 Group does not sell energy to end consumers.
4 Transportation and distribution	Transportation and distribution services purchased by ProSiebenSat.1 Group in the financial year, including inbound logistics, outbound logistics (e.g., of products sold), and transportation and distribution between owned locations (in vehicles and facilities not owned or controlled by ProSiebenSat.1)	Category 3.4 is relevant for Flaconi, our online store for beauty products. Scope 1 and Scope 2 emissions of transportation and distribution providers that occur during use of vehicles and facilities are calculated based on weight and distance per shipment (internal fulfillment data). The "UK Government Conversion Factors for Greenhouse Gas Reporting" are used to calculate the CO ₂ eq emissions released from the distance and weight data. The lifecycle emissions associated with manufacturing vehicles, facilities, or infrastructure are also taken into account. The emissions associated with the programs broadcast are considered purchased capital goods and are therefore recorded in Scope 3.2.
5 Waste generated in operations	Disposal and treatment of waste generated in ProSiebenSat.1 Groups operations in the financial year (in facilities not owned or controlled by ProSiebenSat.1 Group)	Scope 1 and Scope 2 emissions of waste management suppliers that occur during disposal or recycling, including emissions from the transportation of waste, are reported here. The waste generated at the headquarters in Unterföhring and at Flaconi's logistics center is reported by the waste disposal service providers. For the other sites, the waste data is extrapolated based on the full-time equivalent (FTE). The "UK Government Conversion Factors for

CO₂-CALCULATION METHODOLOGY AND EMISSION FACTORS - SCOPE 3

Category	Definition	Calculation methodology & emission factors
		Greenhouse Gas Reporting" are used to calculate the CO ₂ eq emissions released from the weight data.
6 Business travel	Transportation of employees for business-related activities in the period under review (in vehicles not owned or operated by ProSiebenSat.1 Group)	The Scope 1 and Scope 2 emissions of transport service providers that occur during the use of vehicles are reported here. The life cycle emissions associated with the manufacture of vehicles or infrastructure are also included. In order to meet the requirements of the SBTi (consideration of emissions from the upstream chain in Scope 3.6), Scope 3.6 emissions are accounted for beyond the requirements of the GHG Protocol on the basis of a well-to-wheel approach (WTW). Business travel data on emissions, distances or fuel consumption is provided by our major partners for air travel, rail travel and rental cars. The "UK Government Conversion Factors for Greenhouse Gas Reporting" are used to calculate the CO ₂ eq emissions released from both volume-based and output-based data.
7 Employee commuting	Transportation of employees between their homes and workplaces in the financial year (in vehicles not owned or operated by ProSiebenSat.1 Group)	The Scope 1 and Scope 2 emissions resulting from commuting by car, bus, rail, air and other modes of transport (e.g. subway, cycling, walking) are reported here. The life cycle emissions associated with the production of vehicles or infrastructure are also included. In order to meet the requirements of the SBTi (consideration of emissions from the upstream chain in Scope 3.7), Scope 3.7 emissions are accounted for beyond the requirements of the GHG Protocol on the basis of a well-to-wheel approach (WTW). Emissions from employees working from home are also included. The average distance traveled per mode of transport is calculated on the basis of an internal commuter survey. The "UK Government Conversion Factors for Greenhouse Gas Reporting" are used to calculate the CO ₂ eq emissions released from the distances traveled.
8 Rented or leased property, plant and equipment	Operation of assets leased by ProSiebenSat.1 Group in the financial year and not included in Scope 1 and Scope 2	ProSiebenSat.1 Group includes all rented locations in Scope 1 and 2 emissions
9 Downstream transportation and distribution	Transportation and distribution of products sold by ProSiebenSat.1 Group during the financial year between ProSiebenSat.1 Group's operations and the end consumer (unless paid for by ProSiebenSat.1)	For the core business of ProSiebenSat.1 Group, the downstream transportation and distribution emissions are considered to be associated with the broadcasting of programs. Since this process runs via the central purchasing system, it is categorized as a purchased service and recorded in category 3.1. As Flaconi pays all transportation and distribution costs for products sold and therefore reports them in category 3.4, category 3.9 is not relevant
10 Processing of products sold	Processing of intermediate products sold in the financial year by downstream entities (e.g. manufacturers)	ProSiebenSat.1 Group does not sell any intermediate products.
11 Use of products sold	Waste disposal and treatment of end-of-life products sold by ProSiebenSat.1 Group (in the financial year)	Scope 3.11 applies to Flaconi. The direct use emissions of products sold over their expected lifetime (i.e. the Scope 1 and Scope 2 emissions of end users who directly use energy-consuming products) are relevant for the electronic products sold. Sales figures per electronic product, electricity consumption per product, average useful life and product lifetime are used to calculate lifetime energy consumption. The emission factor of the German electricity mix of the IEA 2023 is used for the calculation of CO ₂ eq emissions. Indirect emissions are not accounted for in accordance with the GHG Protocol.
12 End-of-life treatment of products sold	Waste disposal and treatment of end-of-life products sold by ProSiebenSat.1 Group (in the financial year)	The programs broadcast have no emissions associated with their end of life. Scope 3.12 applies to Flaconi, our online store for beauty products. The weights from the shipping data and on-site sales in stores are used to calculate the Scope 1 and Scope 2 emissions from waste management companies released during the disposal or recycling of products sold. The latest "UK Government Conversion Factors for Greenhouse Gas Reporting" are used to calculate the CO ₂ eq emissions released from the shipping weight.
13 Downstream leased assets	Operation of assets owned by ProSiebenSat.1 Group (lessor) and leased to other entities during the financial year that are not included in Scope 1 and Scope 2	ProSiebenSat.1 Group does not sublet buildings to a significant extent.
14 Franchises	Operation of franchises in the financial year, not included in Scope 1 and Scope 2 – reported by franchisor	ProSiebenSat.1 Group has no franchises.
15 Investments	Operation of investments (including equity and debt investments and project finance) in the financial year, not included in Scope 1 or Scope 2	The Scope 1 & 2 emissions of the investments over which ProSiebenSat.1 Group has no operational control (ownership share ≤ 50%) are included here. These include companies over whose business policies ProSiebenSat.1 Group can exercise significant influence without exercising control ("associated companies") or which are jointly controlled with other investors ("joint ventures") and which are accounted for using the equity method. Other significant minority interests acquired as part of the media-for-equity business are also included. The revenues per entity from the financial reporting/minority interest reporting are used to calculate the emissions. In proportion to ProSiebenSat.1 Group's share in the entity, revenues are converted into emissions using the EXIOBASE 3 Regional Environmentally Extended Input-Output Emission Factors. The CDP sector report is also used to obtain the share of Scope 1 & 2 emissions in total emissions.

Data Availability and Comparability

▼ ProSiebenSat.1 Group sees the optimization of its CO₂eq footprint at all levels of the organization as an ongoing process to ensure comprehensive and open communication and to meet the requirements of its stakeholders and regulatory requirements. ProSiebenSat.1 Group is continuously working on integrating all sources of greenhouse gas emissions into the data collection and increasing the coverage of measured activity data. For internal purposes, this enables the monitoring of environmental performance and climate-related risks at various levels as well as comparisons and benchmarking of individual business areas or emission categories of ProSiebenSat.1 Group with competitors.

If, in the course of optimizing the quality of the carbon footprint, new findings emerge that would result in a change of more than 10% in relation to the total reported Scope 1 to Scope 3 carbon footprint of the respective comparison year, the respective effect is also corrected in the comparison data.

The calculation of Scope 1 and 2 emissions is generally based on measured activity data or consumption values from invoices. Coverage with primary data amounted to 97% in the financial year 2024 (previous year: 97%), 91% of which was from the year 2024, 6% from previous years.

If measured activity data for individual sites is not available by the end of the year or is of insufficient quality, it is determined approximately using one of the following methods: Use of the latest available data, approximation based on comparable data in the same building, extrapolation with the Group average per unit area based on all locations with sufficient quality of activity data. ▲

EXPLANATION ON EMPLOYEE METRICS

Use of estimates

ProSiebenSat.1 Group generally collects its key employee metrics for all entities in the scope of consolidation. The only exceptions to this are the international production companies of Seven.One Studios, as these are subject to strong fluctuations in the number of employees during the year due to their business model. For these entities, only the full-time equivalents (FTEs) are collected, where they represent approximately 2% of ProSiebenSat.1 Group's FTEs.

In order to be able to report the key metrics for the entire Group, estimates are used to calculate the HR key metrics and the participation rate in compliance online training for the international production companies. For this purpose, the respective key metrics are taken from the peer group of German production companies, transferred to the international production companies and then included in ProSiebenSat.1 Group's total metrics in proportion to the FTE metrics.

Definitions

ProSiebenSat.1 Group uses an existing definition of senior management to determine the top management level. This includes the two highest management levels (ML) and therefore all members of top management and senior management.

To measure employee retention, ProSiebenSat.1 Group uses a definition of employee turnover that differs from ESRS S1-6. While ESRS takes all types of departure into account, our own definition only includes departures due to termination or cancellation of the employment contract. This enables us to better measure employee satisfaction and thus the effectiveness of our retention measures. The turnover trend is analyzed on a quarterly basis.