

Accompanying Notes to ProSiebenSat.1 Group's Carbon Footprint for Financial Year 2019

These accompanying notes relate to the carbon footprint published by ProSiebenSat.1 Media SE. The carbon footprint includes "direct CO₂ emissions" (Scope 1), "indirect CO₂ emissions" (Scope 2) and selected other indirect CO₂ emissions (Scope 3). The Sustainability Report was subjected to an independent audit with limited assurance by EY (Ernst & Young) Wirtschaftsprüfungsgesellschaft on the basis of the ISAE 3000 (Revised) standard relevant to such audits.

Reporting Standards

When calculating the carbon footprint, we are guided by the criteria and definitions of the Sustainability Reporting Guidelines (Standards) of the Global Reporting Initiative (GRI). The data are collected on the basis of internal guidelines. The carbon footprint is also aligned to the Greenhouse Gas (GHG) Protocol - Corporate Accounting and Reporting Standard, and for selected indirect CO₂ emissions (Scope 3) to the Corporate Value Chain Accounting and Reporting Protocol of the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD).

Reporting Scope and Data Availability

All of ProSiebenSat.1 Group's own sites and employees are included in the carbon footprint. ProSiebenSat.1 follows the operational control principle to determine the scope of reporting. Operational control exists if ProSiebenSat.1 either has a majority interest of more than 50% or otherwise has full decision-making powers regarding operations through contractual arrangements. As to when sites are included, acquired sites and sites created by ProSiebenSat.1 itself are included in the data collection no later than the reporting period in which they were consolidated in financial reporting for a full financial year.

This carbon footprint does not include the energy consumption and resulting CO₂ emissions of our production studios and computer centers outside the sites in Unterföhring and Berlin due to a lack of data.

Calculation of the Carbon Footprint

The carbon footprint is based on CO₂ equivalents and includes all greenhouse gases according to the Kyoto Protocol on the basis of a global warming potential of 100 years. For external reporting, three categories - known as "Scopes" - are identified:

- Scope 1 (direct CO₂ emissions): Emission sources owned by ProSiebenSat.1 Group or subject to its control, including:
 - Vehicle fleet
 - Fuel oil
 - Diesel
- Scope 2 (indirect CO₂ emissions): Emissions caused by the consumption of purchased energy, including:
 - Electricity
 - District heating and geothermal energy
- Scope 3 (CO₂ emissions from upstream and downstream stages of the value chain): Scope 3 emissions of the following categories according to "WRI/WBCSD Corporate Value Chain Accounting and Reporting Protocol" were calculated for 2019:
 - Fuels and energy-related activities not included in Scope 1 or 2

- Waste from operating processes
- Employee commuting
- Business travel (plane, train, rental car and taxi)

Direct (Scope 1) CO₂ emissions and other indirect (Scope 3) CO₂ emissions are calculated using generally accepted emission factors published by recognized organizations. For indirect (Scope 2) CO₂ emissions according to the “location-based” method, generally accepted, country-specific electricity and district heating system emission factors published by recognized organizations are used. The “market-based” method uses specific emission factors provided by the supplier. We do not calculate any Scope 2 emissions for the purchase of electricity from hydropower if the proofs of origin provided meet our quality criteria. Specific emission factors provided by the supplier are also used for purchased heat and cooling. In 2019, the “TV consumption of programs broadcast” emissions category was no longer calculated for methodological reasons.

Quality and Comparability

We see improving the quality of our carbon footprint at all levels of the organization as an ongoing process in order to ensure comprehensive and open communication and to meet the requirements of our stakeholders. ProSiebenSat.1 is working continuously on integrating all sources of greenhouse gas emissions into the data collection. For internal purposes, this allows the monitoring of environmental performance at different levels and the comparison and benchmarking of individual areas of ProSiebenSat.1 Group with competitors.

In the future, we will strive to further increase the coverage of measured activity data in Unterföhring and Berlin in order to improve the accuracy of the reported carbon footprint. It is very difficult to increase the data coverage for other locations. We are currently refraining from doing so for organizational as well as cost-benefit reasons.

The calculation of emissions is generally based on measured activity data. If no measured activity data are currently available, consumption and resulting CO₂ emissions are extrapolated to ProSiebenSat.1 Group as a whole using averages per employee for global locations. Coverage with measured data amounts to at least 78% (previous year: 75%) for Scope 1, at least 75% (previous year: 81%) for Scope 2. Scope 3 emissions are mainly calculated on the basis of measurement data; we collect data on the commuting behavior of employees by means of a survey (distance, means of transport, frequency, etc.) which is extrapolated, and calculate the results with the corresponding emission factors (distance-based method).

Renewable energies are not included in the calculation of averages per employee for the extrapolation of indirect CO₂ emissions according to the Scope 2 “market-based” method.