



Explanatory Notes on the Carbon Footprint of ProSiebenSat.1 Group for the Financial Year 2022

These explanatory notes relate to the carbon footprint published by ProSiebenSat.1 Media SE within the Non-financial Report 2022. The carbon footprint includes “direct CO₂ emissions” (Scope 1), “indirect CO₂ emissions” (Scope 2) and selected other indirect CO₂ emissions (Scope 3).

The Non-financial Report was subjected to an independent audit with reasonable assurance by Ernst & Young GmbH Wirtschaftsprüfungsgesellschaft based on the ISAE 3000 (Revised) standard relevant to such audits.

Reporting Standard

- When calculating the carbon footprint, we are guided by the criteria and definitions of the Sustainability Reporting Standards of the Global Reporting Initiative (GRI).
- The data are collected based on 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.
- The extrapolation of Scope 2 emissions is based on reference buildings. Thus, this carbon footprint does possibly not include all the energy consumption and resulting CO₂ emissions of our production studios and computer centers outside the sites in Unterföhring and Berlin.

Calculation of the Carbon Footprint

The calculation of the carbon footprint is based on CO₂ equivalents and includes all greenhouse gases according to the Kyoto Protocol based on 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
- Emergency power supply
- Stationary heating

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 identified for 2022:

- Fuels and energy-related activities not included in Scope 1 or 2
- Waste from operating processes
- Employee commuting
- Business travel (plane, train, rental car, taxi and public transport)

Use of Emission Factors

- 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.

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 a 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.
- 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 the entire ProSiebenSat.1 Group using for example averages per employee in the global locations. When



determining the average values for the extrapolation of indirect CO₂ emissions according to the "market-based" method (Scope 2), renewable energies are not taken into account.

- Coverage with measured data in Scope 1 and 2 amounts to 82 % (previous year: 75 %). 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).