

# SUSTAINABILITY

## REPORTING STANDARDS AND MATERIAL TOPICS

This sustainability chapter summarizes the key environmental, societal and social developments at ProSiebenSat.1 Group. In combination with the other contents of the Annual Report 2023, this chapter offers a comprehensive presentation of ProSiebenSat.1 Group's performance on the basis of financial and non-financial information. The sustainability chapter comprises the ProSiebenSat.1 Group Sustainability Report prepared in accordance with the standards of the Global Reporting Initiative (GRI). The complete GRI content index can be found in the "Information" section in the Online Annual Report.

▼ The sustainability chapter contains the separate Non-Financial Report (NFR) for ProSiebenSat.1 Group in accordance with section 315b (1) and (3) of the German Commercial Code (HGB): The contents of the NFR are indicated by a red triangle at the beginning (▼) and end (▲) of the respective passage. This separate disclosure therefore identifies the components of the report that are reported in accordance with the statutory obligation to provide a non-financial Group statement. The Sustainability Report also contains information that goes beyond the statutory requirements on further sustainability topics that are material to the stakeholders of ProSiebenSat.1 Group. In preparing the NFR, we are guided by the GRI standards as an international framework for sustainability reporting. In the NFR for the financial year 2023, ProSiebenSat.1 Group reports on the material non-financial aspects with the corresponding information that are necessary for an understanding of the Group's business development, operating results and position and the impact of the business activities in this regard. Material risks for individual non-financial aspects were not identified in this context.

In accordance with section 317 (2) Sentence 4 HGB, the auditor checked that the NFR was presented in line with the legal requirements. In addition, the Supervisory Board commissioned EY GmbH & Co. KG Wirtschaftsprüfungsgesellschaft ("Ernst & Young") to audit the content of the NFR with reasonable assurance. The audit opinion dated March 5, 2024, which describes the type, scope, and findings of this audit, is reproduced in the "Information" section in the Annual Report 2023. The audit was conducted using the relevant auditing standards "Assurance Engagements other than Audits or Reviews of Historical Financial Information (ISAE 3000 revised)" in order to obtain reasonable assurance with regard to the legally required disclosures in accordance with sections 315b and 315c in conjunction with sections 289b to 289e HGB and the requirements of the EU Taxonomy Regulation.

The topics reported are the result of our current materiality analysis, which was renewed as scheduled in the financial year 2023. As of the financial year 2024, ProSiebenSat.1 Group is subject to new European legislation on sustainability reporting, the Corporate Sustainability Reporting Directive (CSRD). In preparation for this, we have compiled a comprehensive double materiality analysis. As part of the materiality analysis, the existing legal requirements applicable to the 2023 reporting period pursuant to sections 315b, 315c in conjunction with 289c (3) HGB and the materiality definition according to GRI were also taken into account. The procedure as well as the results of the materiality analysis were approved by the Executive Board and also presented to the Audit and Finance Committee of the Supervisory Board.

» INFORMATION

**A materiality analysis is used to identify, define and analyze the key sustainability issues for a company and its stakeholders. The aim of the materiality analysis is to set priorities. It is therefore the central foundation for an entity's sustainability strategy and for sustainability reporting.**

The materiality analysis was based on the sustainability topics derived from section 289c (2) HGB as well as further topics specific to ProSiebenSat.1 as a media company that were known from analyses conducted in the past. These topics were supplemented by individual sustainability topics not already shown, which are defined by the reporting standards prescribed by the CSRD (European Sustainability Reporting Standards, ESRS). This list of topics was discussed with the relevant internal departments and evaluated both in quantitative and qualitative terms. A total of 27 of these expert interviews were conducted. The aim was to choose a panel of internal experts that would represent the perspectives of all relevant stakeholders – such as investors, advertisers, viewers, users and consumers – so that they can be incorporated into the evaluations. During the discussions, the impact of the Group's activities on sustainability issues and its 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 materiality analysis 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 into relevant ESG ratings (evaluations of companies regarding their sustainability in the dimensions **E**nvironment, **S**ocial and **G**overnance), questionnaires of advertisers on the subject of sustainability, media policy and media law requirements and viewpoints as well as possible impacts on communities at the Company's headquarters. The insights gained from this were incorporated into the final quantitative and qualitative assessment of the individual sustainability topics by the Group Sustainability Office. 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. Compared with the materiality analysis last carried out in 2021 and confirmed by the Executive Board in 2022, there have been no substantial changes to the material topics to be reported in the NFR. The preparation of the materiality analysis was managed by the Group Sustainability Office and supported by an external consultancy.

ProSiebenSat.1 Group prepares a new materiality analysis every two years and validates it annually. A renewal of the analysis is scheduled for 2025. ▲ **GRI 2-29**

▼ **CONTENTS OF THE NON-FINANCIAL REPORT / GRI 3-1, 3-2, 3-3 ▲**

Aspects and disclosures in accordance with section 289c HGB	Reported topics	Reporting in sustainability chapter
Environmental Matters	Energy, Emissions	Climate & Environment
Employee-related Matters	Talent Acquisition, Employee Development and Retention, Management Development, Diversity and Equal Opportunity	Employees, Diversity & Inclusion
Social Matters	Social Responsibility (Public Value), Data Protection, Media Regulation (Journalistic Independence and Due Diligence, Programme Guidelines, Youth Protection)	Society, Governance & Compliance
Respect for Human Rights	Anti-discrimination	Society
Prevention of Corruption and Bribery	Anti-corruption	Governance & Compliance
Other Aspects	Antitrust Law	Governance & Compliance

▼ For the required information about the business model in accordance with section 289c (1) HGB, please refer to the “Organization and Group Structure” section of ProSiebenSat.1 Group’s Management Report. All other references to content outside this NFR are to be understood as additional information and not as part of this NFR. ▲

→ **Organization and Group Structure**

According to the GRI definition, aspects are classified as material, which have the most important actual and potential negative or positive impacts on the economy, environment and people, including impacts on their human rights, across our activities and business relationships. Based on this different definition of materiality compared with the NFR, the Sustainability Report includes additional topics. As part of the materiality analysis, two topics (waste and health & safety) were identified as no longer material for ProSiebenSat.1 compared to the previous year and are therefore no longer reported. Corporate citizenship was identified as a material topic and included in the Sustainability Report for the first time. Ernst & Young conducted an audit of the Sustainability Report to obtain limited assurance in accordance with ISAE 3000 (revised). The audit opinion dated March 5, 2024, which describes the type, scope and findings of this audit, is reproduced in the “Information” section in the Annual Report.

**ADDITIONAL CONTENTS OF THE SUSTAINABILITY REPORT / GRI 3-1, 3-2, 3-3**

Reported topics	Reporting in sustainability chapter
Accessible Offerings	Diversity & Inclusion
Corporate Citizenship	Society
Information Security	Governance & Compliance

## ▼ REPORTING SCOPE AND DATA COLLECTION ▲

The organizational reporting framework for the information on concepts and key figures for our sustainability performance as contained in the sustainability chapter essentially comprises all Group companies and corresponds to the scope of consolidation of ProSiebenSat.1 Group as of the end of the financial year 2023, which is managed centrally by ProSiebenSat.1 Media SE. The distinction of the scope of consolidation follows the control principle of IFRS 10. Changes in the scope of consolidation are accounted for in accordance with the recognition in financial reporting. Exceptions and restrictions with regard to the scope of reporting for individual content and data collection for key figures are described below or are indicated accordingly in the information on the individual topics. Unless otherwise indicated, the statements and key figures in the “Employees” section as well as with regard to diversity and equal opportunities mainly relate to the HR management approach and all employees of ProSiebenSat.1 Group, with the exception of international investments of Seven.One Studios, which comprised approximately two percent of the Group’s employees at the end of the year. The topics described in the following with regard to employee matters 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. Information about 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 reason to this is our special responsibility in the media sector. We want our TV stations and platforms to play a relevant part in shaping opinions and promoting democracy. With the compliance management system (CMS), ProSiebenSat.1 Group covers significant legal areas which are relevant to non-financial reporting, such as anti-corruption and data protection, Group-wide. 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.

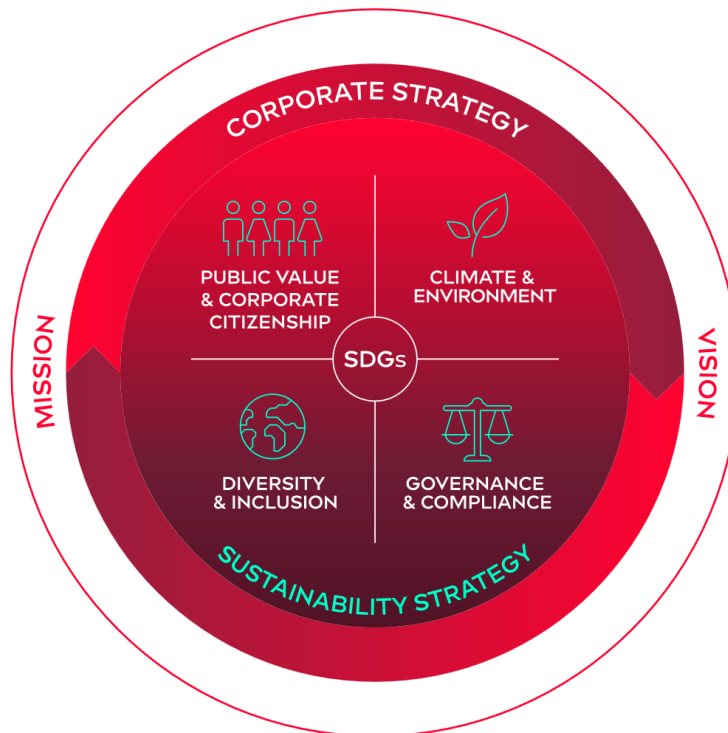
## SUSTAINABILITY STRATEGY

▼ The Group defines sustainable entrepreneurial activity as an integrated approach to improving its economic, environmental and social performance. We are aware of our corporate and social responsibility and regard it as a holistic challenge. For ProSiebenSat.1, success not only means increasing ProSiebenSat.1 Group’s economic 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 the corporate strategy. Moreover, it means improving the key non-financial figures, and reconciling the sometimes conflicting interests of our target groups, particularly those of employees, users of our offerings and platforms, shareholders and investors, and business partners. As a matter of priority, ProSiebenSat.1 is engaging with stakeholders who strongly influence the Group’s financial and non-financial targets as well as the regulatory framework for this, and are significantly influenced by the Group’s activities.

In 2018, ProSiebenSat.1 developed a Group-wide sustainability strategy with the objective to tie sustainability aspects more strongly to ProSiebenSat.1’s corporate strategy in order to examine the Group’s economic, environmental and social performance in a holistic way. In addition, sustainability goals have been integrated into the Executive Board targets since 2021. ▲

→ **Compensation Report**

▼ 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 for this purpose, 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 which we bundle our activities thematically and set individual principles in each case: public value & corporate citizenship (formerly: society), diversity & inclusion, climate & environment as well as governance & compliance. The specific goals of the sustainability strategy and their implementation in 2023 are described in the following sections on the respective topics reported. ▲

▼ RELEVANT UN SUSTAINABLE DEVELOPMENT GOALS (SDGS) ▲



▼ ACTION AREAS AND PRINCIPLES ▲

<p><b>PUBLIC VALUE &amp; CORPORATE CITIZENSHIP</b></p> <p><b>We campaign for socially relevant issues.</b></p>	<p><b>DIVERSITY &amp; INCLUSION</b></p> <p><b>We promote equal rights and equal opportunities.</b></p>	<p><b>CLIMATE &amp; ENVIRONMENT</b></p> <p><b>We are committed to ecological sustainability and climate protection.</b></p>	<p><b>GOVERNANCE &amp; COMPLIANCE</b></p> <p><b>We stand for openness and honesty.</b></p>
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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.

These principles can be found in corresponding form in the ProSiebenSat.1 Code of Conduct: The Code of Conduct 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. The Code of Conduct provides guidance on, among other things, the working environment and our dealings with one another, taking into account the aspects of human rights, diversity and anti-discrimination, working conditions, health and safety as well as ownership.

The Code of Conduct has been adopted by the Executive Board. It is an annex to the employment contract of all employees. Furthermore, the Code of Conduct is available on the Intranet and is an integral part of the electronic training system. It is also available externally on the ProSiebenSat.1 Group website. 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 giving reasonable advance notice and encourages its business partners to introduce their own binding guidelines for ethical behavior.

**GRI 2-23, GRI 2-24, GRI 2-25**

→ [Code of Conduct](#) → [Code of Conduct for Business Partners](#) → [Governance & Compliance](#)

## ORGANIZATION AND MANAGEMENT

▼ Primary responsibility for non-financial aspects, sustainability performance indicators as well as ESG (Environment, Social, Governance) information at Executive Board level lies with Executive Board member and Chief Human Resources Officer (CHRO) Christine Scheffler.

The sustainability organization is structured as follows:

The **Sustainability Steering Committee** acts as a centralized and interdisciplinary committee for managing, monitoring, and developing the sustainability strategy. Chaired by Executive Board member and Chief Human Resources Officer (CHRO), it is made up of the Group CFO, managers and specialists from relevant central functions and operating corporate divisions as well as a Works Council representative. In the past year, the Sustainability Steering Committee held three meetings. The meetings focused on the sustainability targets for 2023 and planning the targets for 2024, linking the sustainability strategy with the Group strategy, projects for implementing new reporting requirements as part of the CSRD as well as updates regarding the focus topics in the defined action areas and their concrete implementation in the three segments.

For the definition of specific sustainability targets derived from ProSiebenSat.1 Group's general sustainability targets and their implementation at operating level in the three segments – Entertainment, Commerce & Ventures and Dating & Video – **sustainability segment leads** have been appointed in each case and are responsible for the respective topics. They are in regular contact with the Group Sustainability Office and represent their segments on the Sustainability Steering Committee. They are also tasked with effectively implementing the measures in the segment entities.

The **Group Sustainability Office** is responsible for the Group-wide planning, coordination, implementation, and communication of sustainability activities and for engaging with stakeholders. The Head of the Group Sustainability Office reports to Executive Board member and Chief Human Resources Officer (CHRO) Christine Scheffler. ▲ **GRI 2-12, GRI 2-13, GRI 2-17**

## EMPLOYEES

▼ The basis of ProSiebenSat.1 Group's HR strategy are the overarching corporate goals. The Human Resources (HR) products, processes and measures derived from this are firmly focused on our employees in order to foster engagement and innovative strength.

The Group has identified the following key areas for its company-wide strategic HR work: talent acquisition, employee development and retention as well as management development. These issues identified as material are managed centrally to ensure a consistent and efficient approach. 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 in consultation with the so-called Centers of Excellence (CoE) – which include areas such as talent, compensation & benefits, and labor law. The diversity management is also shaped by the central HR organization. Besides quarterly reporting on personnel risks as part of Group-wide risk management, internal HR reporting plays an important role.

→ **Diversity & Inclusion**

At the same time, ProSiebenSat.1 Group encourages specific topics to be dealt with individually in the separate organizational entities, depending on the sector and cultural background. In doing this, ProSiebenSat.1 Group aims to ensure that the various subsidiaries have the necessary flexibility to respond quickly and appropriately to the respective challenges in a competitive market environment. ▲

Information about employee numbers and Group employees by segments and regions can be found in the Group Management Report in the section:

→ **Our Employees**

## 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' ability to innovate plays a vital role in the further development of our products and services and thus in the economic success of the Group. In our recruitment, we rely 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 our employees to have in order to achieve our strategic corporate goals.

With our employer brand "ProSiebenSat.1 careers," we aim to position the Group as an attractive employer – for applicants as well as our employees. At the same time, it forms the umbrella for all our employer branding activities. To further expand the presence of our employer brand, we continued the campaign "#CreateMomentsThatMatter" in 2023: this includes various elements that we coordinate online and offline in order to reach our target groups in the best possible way. Examples of these include visuals, claims, a trailer, and short videos. We also use our social media careers channels to share content about moments from our employees' everyday working lives, which is intended to show potential applicants the diverse job and development opportunities at ProSiebenSat.1 Group.

To address job candidates, we also use a selection of complementary employer branding measures. Our career website functions as a central element on which we not only publish specific vacancies but also offer insights into the working environments of ProSiebenSat.1 Group. Potential applicants will also find information there about training and development opportunities, our corporate values and benefits as an employer. We also keep talents informed with stories on the ProSiebenSat.1 careers blog and our social media channels and share impressions from the Group. In 2023, for example, we profiled employees from various areas of the Group and presented their work environment in our employer podcast "Hausgemacht – der ProSiebenSat.1 careers-Podcast" (Homemade – the ProSiebenSat.1 careers podcast).

→ [www.careers.prosiebensat1.com](http://www.careers.prosiebensat1.com)

Given the very heterogeneous nature of our target groups, in addition to a general employer branding strategy, we also pursue specific strategies for the particularly relevant fields of Tech & Data, Finance, Investment, M&A, Content & Creative, and Sales. Within these core target groups, we placed a special focus on young talents and, in particular, on engaging with Generation Z in 2023. For example, we have launched a dedicated TikTok channel to cater to the specific user behavior of Generation Z. By participating in target-group-specific employer branding events such as "WomenHack," we also want to increasingly position ProSiebenSat.1 Group as an attractive employer for women in the tech field.

In addition to events, we use sourcing channels such as social media, approaching talents directly, and university partnerships to get in contact with potential candidates. For example, ProSiebenSat.1 Group has now implemented a second successive semester partnership with the Technical University of Munich under the patronage of Executive Board member and Chief Human Resources Officer (CHRO) Christine Scheffler. As part of a course on the transformation of the media industry, students had the opportunity to attend practical lectures and work on specific projects from various areas of the Group.



At Group level, an average of 67.9 people (previous year: 46.8) applied for each professional position that was advertised in 2023. ▲ The early turnover rate was 13.4% (previous year: 12.4%<sup>1</sup>). It 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.

## 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 our 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 a strong performance culture that we offer qualified and committed employees development opportunities and retain them within the Group.

For this reason, ProSiebenSat.1 Group offers an extensive range of technical and personal training courses. In the period under review, the Group provided an average of 6.1 hours of training per employee (previous year: 7.4 hours) and 8.6 hours of training per manager (previous year: 9.4 hours). Our internal P7S1 Academy plays a vital role in training and development for our employees. Its training offers for employees in German-speaking countries are available in digital format. Its offerings are closely aligned with the Group's strategic corporate goals and the needs of the individual operating segments. In addition, our employees can use many training offers on the "LinkedIn Learning" platform.

We also see the regular dialogue between employees and managers as essential for the targeted and ongoing development of our employees. In the reporting period, we once again conducted and expanded "Up2Me," our standardized dialogue format relating to individual performance, targets and development potential for employees of Group entities, particularly in Unterföhring. With the "Feedback & Feedforward" training course, we want to support our employees and managers in successfully engaging in dialogue and strengthening the feedback culture. We also use an internal job portal to show our talents development opportunities within ProSiebenSat.1 Group in order to strengthen internal mobility within the Group.

Our fundamental aim is to provide our employees with an attractive working environment and to retain them within the Company in the long term. In addition to compensation in line with the market, we offer our workforce the "MyShares" share program, which allows employees in Germany to participate in the financial development of the Company. Employees also benefit from numerous social and fringe benefits, healthy meals in the campus canteens, and sports programs. Our cooperation with Urban Sports GmbH ("Urban Sports Club") enables our employees in Germany to use the sport, fitness and wellness offering at a reduced price. Family-oriented services and our in-house daycare center in Unterföhring complete the offer. In addition, ProSiebenSat.1 Group cooperates with an external service provider that arranges childcare, provides coaching for those in difficult circumstances and offers support with caring for relatives.

To ensure that we can also 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, our 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. Flexible working time models and part-time work are other ways of promoting a work-life balance. As of the end of 2023, the proportion of employees working part-time was 19.1% (previous year: 18.2%). The proportion in our German entities was 19.4%, compared with 18.9% in the previous year.

In the context of employee retention, it is also important for us to establish a work culture that supports the health of our workforce. With our "P7S1 Mental Health Days," for example, we want to promote an open approach to the issue of mental health and remove the stigma associated with it.

<sup>1</sup> The figure has been adjusted compared to the figure reported in the previous year.

In the reporting period, the Mental Health Days were again held in spring and fall. In this case, employees in German-speaking countries had the opportunity to attend presentations, workshops and training sessions on topics such as resilience, self-care or stress management.

With our corporate values “Passion,” “Innovation,” “Courage,” “Goal Orientation” and “Responsibility,” we are following the goal of strengthening the corporate culture and the identification of staff with the Company and establishing a common basis for our decisions and actions. We use a range of formats and specially appointed value ambassadors to help our employees integrate these values into their day-to-day work and to foster dialogue about our culture.

The turnover rate in the Group was 15.9% during the reporting period (previous year: 15.0%). In our German entities it was 15.0%, compared with 14.9% in the previous year. The possible impact of our restructuring in 2023 and the associated reduction in the number of jobs on the turnover rate will largely only become apparent in 2024. For the calculation of the turnover rate, the number of former employees who left in the reporting period due to resignations and termination agreements is divided by the number of employees as of December 31. Departures due to fixed-term contracts, the end of an apprenticeship, retirement or death are not taken into account. ▲ **GRI 2-7, GRI 401-1, GRI 404-1**

→ Significant Events

## Management Development

▼ The skills of our managers are of central importance to ProSiebenSat.1 Group's success. With our measures and services for management development and our guiding principles for management, comprising the three leadership levels “Lead Self,” “Lead Team” and “Lead Business” we want to establish a consistent understanding of leadership throughout the Group and to strengthen the performance and development of our managers. For that reason, we also offer impulse and dialogue formats in addition to training and advice at all management levels.

Through training offers, we want to empower our managers to enhance their skills and capabilities with regard to their management work. Hybrid leadership has become much more important in recent years. With the “Managing Hybrid Teams” training course, we want to provide our managers with the best possible support 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 we offer the “Mastering Leadership Conversations” training course, which reinforces our managers’ communication skills and provides them with strategies for effective communication and persuasive discussion management, for example. We also see the topic of health as an important aspect of leadership. We offer a range of training courses to show managers the importance of self-care and resilience and to support them in dealing with mental stress among employees. Furthermore, we see the ability to recognize unconscious bias as being relevant to good leadership. We raise managers’ awareness of this with our “Unconscious Bias” training. The training also prioritizes the importance of diversity in the Company as well as fair cooperation.

Managers often face very individual challenges, which is why we complement our training offer with targeted consulting services. For example, we offer managers coaching to guide them in particular management situations and help them perform their management tasks.

Another element of the development of our managers is their networking across all units in the Group. To this end, we offer various impulse and dialogue formats to create a consistent understanding of the strategic direction and strengthen cross-departmental cooperation. Our top management plays a special role in this context. For this reason, we held two management meetings specifically for this target group in the reporting period, at which the topics of leadership and culture were discussed in more detail alongside the corporate strategy. In addition, we create space for ongoing dialogue, provide additional impetus and hone skills during our regular

“Leadership Hour.” In the context of the realignment of the organization in 2023, the expertise of our managers in Germany on topics relating to change management and reorganization was deepened. The internal network “LeadingWomen@P7S1” offers female managers from the Group entities, particularly in Unterföhring, an additional opportunity to exchange ideas. ▲

## OVERVIEW OF KEY EMPLOYEE FIGURES

### ▼ HOURS OF TRAINING FOR EMPLOYEES AND MANAGEMENT / GRI 404-1 ▲

Employee headcount, average number of hours per employee

	2023	2022
<b>Gender</b>		
Women	6.6	8.4
Men	5.6	6.4
Diverse	9.0	—
	<b>6.1</b>	<b>7.4</b>
<b>Management level</b>		
Managers with direct report to Managing Director or Member of the Executive Board	8.8	9.8
Other managers	8.5	9.2
Employees without management responsibility	5.7	7.1
	<b>6.1</b>	<b>7.4</b>
<b>Area</b>		
Production	5.3	5.5
Administration	7.6	10.0
Sales	5.5	7.0
	<b>6.1</b>	<b>7.4</b>

Not including international assets of Seven.One Studios.

### ▼ EMPLOYEES IN FULL-TIME AND PART-TIME EMPLOYMENT BY GENDER AND REGION / GRI 2-7 ▲

Employee headcount as of December 31

	2023			2022		
	Part-time	Full-time	Total	Part-time	Full-time	Total
<b>Gender</b>						
Women	1,006	2,679	3,685	1,007	2,832	3,839
Men	402	3,299	3,701	387	3,437	3,824
Diverse	—	2	2	—	3	3
	<b>1,408</b>	<b>5,980</b>	<b>7,388</b>	<b>1,394</b>	<b>6,272</b>	<b>7,666</b>
<b>Region</b>						
Germany	1,230	5,097	6,327	1,223	5,260	6,483
Austria/Switzerland	168	404	572	162	415	577
US	8	335	343	2	392	394
UK	—	12	12	—	30	30
Other	2	132	134	7	175	182
	<b>1,408</b>	<b>5,980</b>	<b>7,388</b>	<b>1,394</b>	<b>6,272</b>	<b>7,666</b>

Not including international assets of Seven.One Studios.

### ▼ EMPLOYEE TURNOVER BY AGE GROUP, GENDER, AND REGION / GRI 401-1 ▲

Employee headcount in %

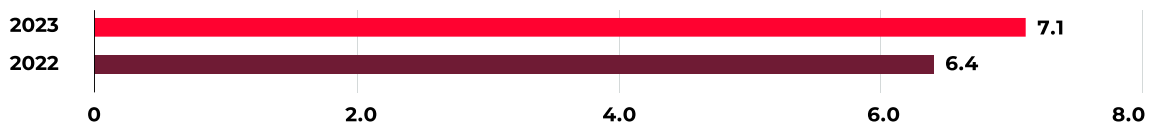
	Turnover rate	
	2023	2022
<b>Age group</b>		
<30 years	26.8	21.0
30–50 years	15.1	14.7
>50 years	5.9	6.0
	<b>15.9</b>	<b>15.0</b>
<b>Gender</b>		
Women	15.9	13.8
Men	15.9	16.2
Diverse	100.0	33.3
	<b>15.9</b>	<b>15.0</b>
<b>Region</b>		
Germany	15.0	14.9
Austria/Switzerland	11.4	12.5
US	34.7	18.5
UK	183.3	46.7
Other	14.2	14.8
	<b>15.9</b>	<b>15.0</b>

Not including international assets of Seven.One Studios.

In regions with a small number of employees, exits during the year may exceed the total number of employees as of December 31, 2023, which can cause turnover rates over 100%.

### AVERAGE DURATION OF EMPLOYMENT

In years as of December 31



Not including international assets of Seven.One Studios.

### EMPLOYEES BY EMPLOYMENT CONTRACT, GENDER, AND REGION / GRI 2-7

Employee headcount as of December 31

	Temporary		Permanent	
	2023	2022	2023	2022
<b>Gender</b>				
Women	417	586	3,268	3,253
Men	255	363	3,446	3,461
Diverse	—	—	2	3
	<b>672</b>	<b>949</b>	<b>6,716</b>	<b>6,717</b>
<b>Region</b>				
Germany	657	921	5,670	5,562
Austria/Switzerland	13	21	559	556
US	1	—	342	394
UK	—	2	12	28
Other	1	5	133	177
	<b>672</b>	<b>949</b>	<b>6,716</b>	<b>6,717</b>

Not including international assets of Seven.One Studios.

## NEW EMPLOYEE HIRES BY AGE GROUP, GENDER, AND REGION / GRI 401-1

Employee headcount

	New hires		New hire rate <sup>1</sup>	
	2023	2022	2023	2022
<b>Age group</b>				
<30 years	507	698	35.7%	43.0%
30–50 years	567	814	11.5%	16.0%
>50 years	54	62	5.3%	6.5%
	<b>1,128</b>	<b>1,574</b>	<b>15.3%</b>	<b>20.5%</b>
<b>Gender</b>				
Women	569	858	15.4%	22.3%
Men	558	713	15.1%	18.6%
Diverse	1	3	50.0%	100.0%
	<b>1,128</b>	<b>1,574</b>	<b>15.3%</b>	<b>20.5%</b>
<b>Region</b>				
Germany	1,020	1,323	16.1%	20.4%
Austria/Switzerland	58	107	10.1%	18.5%
US	30	84	8.7%	21.3%
UK	2	13	16.7%	43.3%
Other	18	47	13.4%	25.8%
	<b>1,128</b>	<b>1,574</b>	<b>15.3%</b>	<b>20.5%</b>

Not including international assets of Seven.One Studios.

1 Proportion of new employees by headcount.

## SOCIETY

### Social Responsibility

▼ ProSiebenSat.1 Group reaches millions of people every day. With our 15 free and pay TV stations in Germany, Austria and Switzerland alone, we address a variety of target groups and reach over 60 million people per month in the core sales market Germany. Entertainment is our core business, and our strategic focus is on the streaming platform Joyn. At the end of 2023, Joyn already had around 4.9 million users per month. The audience share of ProSiebenSat.1 stations in the reporting period came to 24.5% (previous year: 24.9%) among viewers aged 14 to 49 in Germany. Added to this is the reach of the Group's digital offerings such as Studio71, which generated 13.1 billion video views a month on YouTube alone in the financial year 2023 with around 1,350 channels (previous year: 11.8 billion video views).

→ **Organization and Group Structure** → **Group Environment**

As well as seeing the high reach and relevance of this market data we also recognize that it imposes a special obligation on us: With our offerings and particularly our content, we have a special social responsibility and contribute to shaping public opinion (public value). At the same time, we are committed to our society and using our media reach for social purposes (corporate citizenship).

### Public Value

We generate public value by raising public awareness of socially relevant issues through our programs and campaigns. The term “public value” is used to describe the value and benefits that an organization contributes 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. In addition, the MStV guarantees that media offerings that are particularly relevant to the shaping of public opinion

and contribute to media diversity will be easier to find on media platforms. The criteria used to determine these types of media offerings were defined in the statute on public value adopted by the German state media authorities. As part of a subsequent selection procedure, ProSieben, SAT.1, and Kabel Eins were considered to offer public value with their broadcasting and telemedia offerings. During the reporting period, the implementation of the requirements to make public value offerings easier to find in accordance with section 84 (3) Sentence 2 MStV became mandatory for providers of media platforms and user interfaces.

With the action area of “Public Value & Corporate Citizenship,” ProSiebenSat.1 emphasized the aspects of opinion-forming and placement of socially relevant topics as key components of its sustainability commitment. Our goal in this respect is to integrate these aspects more strongly into our TV stations’ programming and on our digital platforms. The Group Sustainability Office and the sustainability segment leads in the three segments work to increase public value content by communicating the sustainability strategy in the Group and driving the continual dialogue with the relevant interfaces throughout the Group.

We aim to reach all social groups and, above all, to address young people appropriately. We believe we have a responsibility to explain and contextualize current social and political developments for our viewers and users. We are systematically pursuing this ambition: Since January 2023, Seven.One Entertainment Group GmbH (“Seven.One Entertainment Group”) has produced all the broadcasting group’s news formats itself at an in-house newsroom with a staff of around 60. In addition to studios at our headquarters in Unterföhring, we operate a capital city studio very close to the German government at Potsdamer Platz in Berlin. Since 2023, the news broadcasts on ProSieben, SAT.1 and Kabel Eins along with all news offerings in the digital domain and on Joyn are bundled under the shared :newstime brand with the aim of delivering a more comprehensive and consistent journalistic offering for various target groups around the clock. In addition, the main news bulletins on SAT.1 from Monday to Friday were extended by ten minutes to 30 minutes. 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.

For further information on journalistic due diligence and the independence of editorial work, please refer to the section:

→ **Governance & Compliance**

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. Regular program priorities include the areas of climate and the environment as well as diversity, equality, and social cohesion.

For example, as part of “Green Seven Week,” we implemented formats such as the report “Wie die Natur uns vor dem Klimawandel schützt – 5 Ideen, die Hoffnung machen” (How nature protects us from climate change – five ideas that give us hope) or several articles in the “Galileo” and “taff” magazine shows, which used the slogan “Let’s save the planet!” to focus on overcoming environmental problems. For the 15th time, ProSieben highlighted sustainability and environmental issues under the “Green Seven” label. In addition to this ongoing commitment in its programming, ProSiebenSat.1 took part in a study initiated by the MaLisa Foundation and conducted by the University of Rostock entitled “Klimawandel und Biodiversität: Was zeigt das Fernsehen – was wollen die Zuschauer:innen?” (Climate change and biodiversity: What does television show – what do viewers want?), the results of which were published in 2023. The results of the study show the high relevance of television when it comes to informing viewers about climate and environmental issues: For those surveyed, TV is the most frequently used medium for this, and the majority would like to see even more frequent television coverage in the future.

Another focus is our partnership with the Special Olympics World Games, which were held in Germany for the first time in 2023. As the world’s largest inclusive sporting event, the Special Olympics are committed to achieving greater recognition and social participation for people with disabilities. Among other things, we reported daily on the event in our magazine shows such as

“SAT.1 Frühstückfernsehen,” “taff” and “Galileo” and supplemented our reporting with a cross-media awareness campaign entitled “#Zusammenunschlagbar” (unbeatable together). The commitment was extended over the reporting period for the Special Olympics National Games in Germany in January and February 2024.

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 2023 reporting period, for example, Joko and Klaas sent viewers of a game show on ProSieben on a search for new potential stem cell donors as part of the collective fight against blood cancer. Just how successful this concept is can be seen from the new record number of registrations at DKMS, an international nonprofit bone marrow donor center, recorded during the one-week campaign. More than 38,000 viewers requested a registration kit to be considered as potential stem cell donors.

We also take positions regarding socially relevant topics on a regular basis through our awareness-raising campaigns. For example, ProSieben campaigned for a diverse society under the slogan “We are one” on the International Day against Racism and on Christopher Street Day. On International Women’s Day, SAT.1 drew attention to the discrimination and inequality that still exists between the genders. It also brought the topic of domestic violence to prime-time viewers with the documentary “Endlich frei! Das SAT.1-Event zum Weltfrauentag” (Free at last! The SAT.1 event on International Women’s Day). SAT.1 and ProSieben also support a nationwide campaign against child abuse initiated by the Federal Ministry of Family Affairs and the Independent Commissioner for Child Abuse Issues.

We also want to meet our social responsibility in the Commerce & Ventures and Dating & Video segments and make a positive contribution in the area of public value. As part of the “Green Seven Week,” experts from wetter.com provided daily information in the “Gute Klimanews” (Good Climate News) format about ideas and solutions for shaping a sustainable future. They also discussed technologies and innovative approaches that can help tackle climate change in the “Hope for Change” online talk. Another example from 2023 is the “Conscious Care” online initiative where Flaconi GmbH (“flaconi”) showcases non-animal-tested, vegan, environmentally friendly or nature-based products and allows customers to filter selectively according to relevant criteria. Customers can also order refill variants for certain products instead of buying new ones, whereby flaconi is promoting sustainable multi-use packaging. On the topic of investments, SevenVentures focuses on companies with sustainable products or sustainable business models. The investment in Motatos GmbH (“Matsmart-Motatos”) is an example in this context. The start-up sells food online at reduced prices, which helps large manufacturers to sell their surplus stock to consumers in a sustainable way.

In the Dating & Video segment, the ParshipMeet Group is using its matchmaking services to boost measures designed to promote a positive dating experience. Since the turn of 2021/2022, the Parship brand has been working to counteract challenges faced by the entire online dating industry, such as a lack of commitment and superficiality, under the “Healthy Dating” slogan. The English-language brand eharmony is pursuing this agenda in the USA, Canada, UK, and Australia. For example, 2023 saw the introduction of new product features for both apps to improve the dating experience for singles: The “Vibe Check” (Parship) and the “Highlight Feature” (eharmony) encourage users to discover similarities with other members and profile highlights and are designed to help singles engage more with the person behind the profile. In addition, new list views provide a better overview by separating incoming and outgoing likes and messages as well as mutual chats. This is all designed to put the focus on the quality rather than the quantity of contacts and further promote an authentic and appreciative dating experience with Parship and eharmony.

Under the brand #OneTomorrow, the Group communicates its sustainability activities throughout the Group both internally and externally. The Group-wide umbrella brand #OneTomorrow bundles our commitment from the pillars of public value & corporate citizenship, diversity & inclusion as well as climate & environment. Given that sustainability is increasingly characterizing the advertising campaigns of many major brands, #OneTomorrow also offers selected advertising customers the opportunity to book spots in environments produced with low carbon emissions or to calculate the carbon footprint for the campaigns and then offset the calculated amount with a voluntary donation to promote climate projects. Through brand collaborations, we also enable our advertising partners to use public value program environments for their own sustainability messages and associate with our #OneTomorrow brand. In 2023, for example, we developed a four-part, short-format series entitled “Sparkasse Zukunftstrends by #OneTomorrow – Nachhaltigkeit lohnt sich” (Sparkasse, i.e., German savings bank, future trends by #OneTomorrow – sustainability pays) to provide viewers with concise information about the opportunities of climate-friendly business while at the same time allowing the Sparkasse to use this appropriately themed TV environment to raise awareness of its sustainable service portfolio.

For more than a decade, the Group has placed its activities in the public value domain in a larger social context and has underscored their relevance for the Group by establishing an Advisory Board. The interdisciplinary body chaired by Bavaria’s former minister-president Dr. Edmund Stoiber advises ProSiebenSat.1 Group on relevant social, ethical and media policy issues and provides impetus on important topics such as education and culture. In 2023, the Advisory Board held five meetings to discuss a range of issues including ProSiebenSat.1 Group’s sustainability strategy. This year, the Advisory Board also got involved in the public debate on the reform of public broadcasting and emphasized the relevance of private broadcasting in creating a pluralistic media landscape that reflects the entire democratic spectrum of opinion. The Advisory Board believes that maintaining the financial viability of private journalistic content and striking a balance between the two pillars of the dual system are critically important and must be taken into account in considerations to reform the public service pillar.

As well as participating in public debates about the media landscape, we want to provide impetus for the responsible formation of a more sustainable media industry. We engage closely with political decision-makers and representatives of the supervisory authorities in an effort to jointly promote this objective. For example, we are a founding member of the Bavarian Media Sustainability Pact, which is coordinated by the Bavarian Regulatory Authority for Commercial Broadcasting. Together with other media companies, scientific representatives and the Bavarian Journalists’ Association, our aim is to define journalistic responsibility as an essential component of sustainability in media companies in addition to economic, ecological, and social responsibility. With guidelines and FAQs, we want to give small and medium-sized media companies in particular the opportunity to develop a sustainability strategy with reasonable outlay in terms of time and human resources and embed public value within the company. In 2023, the Bavarian Media Sustainability Prize, awarded by ProSiebenSat.1 together with three other foundation partners, was presented for the first time as part of the “Munich Media Days” event. The prize recognizes media companies for their systematic approach to the topic of sustainability and offers best-practice examples for a sustainable media industry. ▲ **GRI 2-29**

## Corporate Citizenship

In addition to our public value measures, we use the wide reach of our stations and platforms to bolster our commitment to corporate citizenship. We see corporate citizenship as an expression of our responsibility as a company and member of society to do good.

Providing aid for emergencies and disasters is a key pillar of our commitment to corporate citizenship. For us, this means pairing our million-strong reach and expertise in the media sector with the many years of experience of charitable partners. ProSiebenSat.1 provides charitable organizations with gross media volumes 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 it comes to choosing partner organizations, criteria such as a high level of credibility and an ability to deliver politically neutral aid effectively are extremely important for us. To support those affected by the earthquakes in Turkey and Syria, we provided the Germany's relief coalition "Aktion Deutschland Hilft" among others with a gross media volume of up to EUR 1.0 million pro bono in 2023. At the same time, we launched a campaign across all our stations with a gross media volume of EUR 1.6 million, appealing for donations for people in the earthquake region. As a result, our SAT.1 special appeal for donations contributed to the total of EUR 5.7 million that our campaign with Aktion Deutschland Hilft raised for the people affected.

Due to numerous other disasters in 2023, such as the floods in Libya and the earthquake in Morocco, ProSiebenSat.1 Group provided the relief coalition "Aktion Deutschland Hilft" with a further EUR 1.0 million in gross media volume pro bono as part of its general disaster response approach.

We are also committed to delivering emergency humanitarian aid in the context of the Middle East conflict. We provided two partners with many years of emergency aid experience, "Aktion Deutschland Hilft" and "UNICEF", with a media volume of EUR 0.5 million and EUR 1.0 million pro bono. Thanks to these placed campaigns, "Aktion Deutschland Hilft" and "UNICEF" were able to appeal for donations for the civilians affected and provide emergency humanitarian aid.

In addition to our commitment to emergency and disaster relief, we also provide media volumes in support of other charitable organizations that make a positive contribution to our society. As a founding member, ProSiebenSat.1 Group has supported a range of organizations, including the startsocial association since 2001. As well as providing support in the form of media volumes, our employees support the initiative on a voluntary basis as coaches, jury members and on the advisory board. 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. With the German Federal Chancellor as its patron, startsocial also presents awards and allocates advisory grants to outstanding voluntary initiatives.

Through various charitable, local initiatives or company volunteering projects, our employees are engaged in climate and environmental protection as well as social projects. The GreenTeam, which was founded by employees in 2018, focuses on developing and implementing specific sustainable solutions with the goal of reducing ProSiebenSat.1's ecological footprint and inspiring employees to take more personal responsibility. The Group and its employees also organize regular fundraising campaigns 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 and fundraising campaigns are often organized in conjunction with productions. For example, "The Taste" has a long-standing partnership with Munich-based food bank "Münchener Tafel." For ten years, this initiative has arranged donations of unused food from production departments to "Münchener Tafel." In 2023, star chefs Alexander Herrmann, Tim Raue and Nelson Müller from "The Taste" also cooked meals in the canteen in Unterföhring for people in need at "Münchener Tafel" and then distributed them personally. The Commerce & Ventures and Dating & Video segments also organized regular fundraising campaigns and social projects, such as a "social day" at the ParshipMeet Group headquarters in Hamburg in support of the charitable education initiative KinderHelden GmbH.

## DIVERSITY & INCLUSION

### Diversity and Equal Opportunity

▼ For us, diversity means recognizing and valuing differences and individuality. Our goal is to create a working environment that is free of prejudice and shows all employees the same high level of appreciation – regardless of their age, disability, ethnic background and nationality, sex and gender identity, religion and ideology, or sexual orientation and identity. We regard the differences and diversity of our employees as an important requirement for our Company's success. Against this backdrop, ProSiebenSat.1 Group signed the Diversity Charter as early as 2014 and follows the guidelines specified in it. Our internal guidelines also stipulate that employees at all hierarchy levels should be hired exclusively according to objective criteria and promoted solely on the basis of their abilities. We pursue the goal of promoting diversity within our workforce and champion equal rights and equal opportunities in accordance with the guiding principle for the action area of diversity. The "Diversity & Inclusion" department is responsible for the further development of diversity management, the targeted focus and the operational implementation of associated measures. This department is part of the HR department. We wish to illustrate our commitment to diversity and inclusion with the "Diversity Principles," which have been published throughout the Group. They 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.

This action also includes the further development of our inclusion efforts: Inclusion officer and representatives for severely disabled employees cooperate closely to implement the inclusivity agreement concluded between the Executive Board and the Works Council. In addition, ProSiebenSat.1 Group is cooperating for the third 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. In November 2023, we hosted a joint "career café" on the theme "How do I pitch myself with a disability or chronic illness in interviews?". In addition to input from our recruiters on how to present at interview and sample pitches from experts on their own behalf, there was a specialist presentation from the foundation MyHandicap gGmbH ("EnableMe"), a platform for information, dialog and support for disability and chronic illness.

To mark International Day of People with Disabilities in December this year, we took part in the global #PurpleLightUp 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. To raise their awareness of issues of inclusion, accessibility and discrimination in connection with disabilities raised, employees from the HR departments attended a presentation by the Sozialheld\*innen, a charity that is campaigning for social justice via project work.

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. As of December 31, 2023, 49.9% (previous year: 50.1%) of employees in the Group were female and 50.1% (previous year: 49.9%) were male. Two employees have chosen the gender identifier "diverse," which is why the proportion is about 0.0%. The proportion of female managers increased slightly from 35.8% (2022) to 36.0% (2023). **GRI 405-1**

▼ SHARE OF EMPLOYEES BY GENDER / GRI 405-1 ▲

Employee headcount as of December 31, in %

	Employees		Managers	
	2023	2022	2023	2022
<b>Group<sup>1</sup></b>				
Women	49.9	50.1	36.0	35.8
Men	50.1	49.9	64.0	64.2
Diverse	0.0	0.0	—	—
	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>Germany</b>				
Women	50.0	50.4	36.0	35.9
Men	49.9	49.6	64.0	64.1
Diverse	0.0	0.0	—	—
	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>ProSiebenSat.1 Media SE</b>				
Women	63.7	63.8	42.9	43.9
Men	36.3	36.2	57.1	56.1
Diverse	—	—	—	—
	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

<sup>1</sup> Not including international assets of Seven.One Studios.

As of December 31, 2023, the average age of employees at ProSiebenSat.1 Group was 38.4 years (previous year: 37.7 years). The proportion of employees who were of foreign nationality was 16.2% (previous year: 15.8%).

An open-minded working climate with regard to sexual orientation and gender identity is a key criterion for us to be perceived as a modern employer. That is why we specifically support initiatives aimed at promoting diversity and inclusivity. An example of this is the LGBT+ network (Lesbian, Gay, Bisexual and Transgender) PROUD@ProSiebenSat.1, which has been set up by employees and aims to make diversity more visible within the Group. In 2023, the network took part in Christopher Street Day in Munich for the second time and took a stand against discrimination and for tolerance. Our efforts to create an open-minded work atmosphere with regard to sexual orientation and gender identity were recognized in August by Uhlala GmbH (“UHLALA Group”), with 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.

Employee networks play a key role for us in Companies because they create a platform to facilitate the exchange of experiences and perspectives. 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. Along with the employee network PROUD@ProSiebenSat.1, we therefore support our women's network F-Empowerment and the new cultural diversity network Culture Matters, which was founded in 2023. F-Empowerment focuses on networking and raising the visibility of women within the Group. Members of the network took part in a range of events, such as a personal exchange format to mark International Women's Day, a personal branding workshop or a series of informal discussions with female managers from the Company on the topic of perfect work-mom-life balance. The new Culture Matters network aims to create visibility for underrepresented groups and provide information about all aspects of cultural diversity. Employees can use an internal platform to exchange information and find out about intercultural days and events.

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 more comprehensive insight into the challenges and opportunities in the area of diversity and inclusion. This is also why our Executive Board member and Chief Human Resources

Officer (CHRO) Christine Scheffler plays an active role on our behalf on the Advisory Board of Beyond Gender Agenda GmbH (“BeyondGenderAgenda”). 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 alliance “Medien für Vielfalt” (Media for Diversity), which was founded in 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.

Our goal is to create an inclusive working environment in which all individuals are shown the same appreciation. It is therefore important for us to examine our own use of language in an everyday working context. For that reason, we made a recommendation to our employees in 2021 that they should use gender-sensitive language. This approach is presented during the welcome days for the onboarding of all new employees.

At the same time, ProSiebenSat.1 Group wants to use the reach of its entertainment offerings to set an example for diversity. Examples from the 2023 reporting period include the program highlights on SAT.1 for International Women’s Day and on ProSieben for the International Day for the Elimination of Racial Discrimination, and PRIDE Day. In addition, there is the reporting on the Special Olympics World Games in Berlin from June 17 to 25, 2023. As part of the media alliance, we were represented on site and broadcasted daily reports in various formats. Information was also made available to editorial teams to ensure non-discriminatory reporting.

To create a deeper understanding of cultural sensitivity and diversity, we feel it is extremely important to provide training on racism for editorial teams of TV formats. To mark European Diversity Month in May, the editorial teams of the ProSieben “taff” and “Galileo” formats were also invited to attend a training course by the Diversity Kartell initiative entitled “Rassismuskritische Sprache in den Medien” (Racism-critical language in the media). Here, editorial teams were trained to take conscious action against stereotypical representations and to produce content that tries to present an unfiltered impression of diversity in society. Furthermore, the training is supposed to help foster an inclusive work environment in which diverse perspectives are valued and respected, which ultimately contributes to a more diverse and representative media landscape. ▲

## OVERVIEW OF KEY DIVERSITY FIGURES

### ▼ DIVERSITY OF EMPLOYEES / GRI 405-1 ▲

As of December 31 (headcount), in %

		2023	2022
Managers with direct report to Managing Director or Member of the Executive Board	Women	33	35
	Men	67	65
Other managers	Women	37	36
	Men	63	64
Employees without management responsibility	Women	52	52
	Men	48	48
Managers with direct report to Managing Director or Member of the Executive Board	<30 years	1	1
	30–50 years	78	81
	>50 years	21	17
Other managers	<30 years	2	4
	30–50 years	83	81
	>50 years	15	15
Employees without management responsibility	<30 years	22	24
	30–50 years	65	64
	>50 years	14	12
Production	Women	44	45
	Men	56	55
Administration	Women	53	53
	Men	47	47
Sales	Women	56	56
	Men	43	44
Production	<30 years	18	19
	30–50 years	65	65
	>50 years	17	15
Administration	<30 years	18	22
	30–50 years	69	68
	>50 years	12	11
Sales	<30 years	22	24
	30–50 years	67	67
	>50 years	11	10

Not including international assets of Seven.One Studios.

Employees who have chosen the sex marker "diverse" are not shown due to the small number in order to protect personal rights.

### ▼ DIVERSITY OF GOVERNANCE BODIES AT PROSIEBENSAT.1 MEDIA SE / GRI 405-1 ▲

As of December 31 (headcount), in %

	Executive Board		Supervisory Board	
	2023	2022	2023	2022
<b>Gender</b>				
Women	33.3	25.0	44.4	37.5
Men	66.7	75.0	55.6	62.5
Diverse	—	—	—	—
	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>Age group</b>				
<30 years	—	—	—	—
30–50 years	—	—	11.1	25.0
>50 years	100.0	100.0	88.9	75.0
	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

## Accessible Offerings

ProSiebenSat.1 Group is committed to barrier-free access to its offerings. Among other things, our stations offer subtitled programming, audio descriptions for the blind and visually impaired, formats in sign language and, since 2023, in easy language in an effort to improve the dissemination of information. Back in 2000, ProSieben already introduced the first regular subtitle service for the deaf on German private television. The Group broadcasts accessible content on nearly all its free TV stations and continually drives their expansion ever since. In 2023, the range of programs with subtitles was expanded and, in particular, the number of formats with additional audio description and sign language was increased. Specific examples include the finale of “Germany’s Next Topmodel – by Heidi Klum” on ProSieben, the entire season of “Zurück in die Schule” (Back to School) on SAT.1, or coverage of the coronation of King Charles III: “SAT.1. Das ist die Krönung!”. These programs were available in barrier-free formats with subtitles, audio description, and in sign language. Deaf performers also appeared live for the first time on the final of “The Voice Kids”. By expressing themselves through facial expressions, gestures and movement, they bring the music to life for viewers with impaired hearing. Likewise, the musical performances for the BAMBI Award were also accompanied by deaf performances for the first time, both on linear TV and for streams on Joyn. SAT.1 also broadcasted the award ceremony with live subtitles and audio description. For International Women’s Day in 2023, easy-to-read language subtitles were offered for the first time for the “Endlich frei!” (Free at last!) format on SAT.1. We further expanded our easy language offerings with highlight clips and magazine features on the Special Olympics World Games 2023 on ProSieben. For the future, we aim to further expand our barrier-free offerings.

Since 2023, we also offer our advertising customers the opportunity to book accessible advertising slots on our stations with subtitles, audio description, and sign language. To mark the European Day of Protest for the Equality of People with Disabilities on May 5, we also highlighted the issue of hearing impairment as part of a commercial break event on ProSieben. This involved showing commercials in which the sound was modified to raise awareness of how the deaf or those with impaired hearing perceive advertising.

Moreover, the German Interstate Media Treaty requires broadcasters of nationwide programs and video-on-demand providers to expand their range of accessible content within the limits of their technical and financial capabilities. Since 2023, the German Interstate Media Treaty requires broadcasters to draw up concrete action plans for this. Individual states and the German government have already published action plans to implement the UN Convention on the Rights of Persons with Disabilities, which also aim to include more accessible formats on television. The state media authorities regularly monitor this expansion. Subtitles are currently included in the programs of five German ProSiebenSat.1 stations: SAT.1, ProSieben, Kabel Eins, sixx, and ProSieben MAXX. On average in 2023, subtitled minutes as a percentage of linear programming as a whole (24 hours) amounted to 29.8% on SAT.1, 50.7% on ProSieben, 53.7% on Kabel Eins, 33.9% on sixx and 15.8% on ProSieben MAXX.

Since December 2023, we have also been offering subtitles via teletext for our Austrian stations Puls 4, ATV, ATV II and Puls24 as well as the Swiss station Puls 8 in addition to our German channels.

## CLIMATE & ENVIRONMENT

▼ ProSiebenSat.1 Group is aware of its ecological responsibility. Therefore, together with our employees and in dialog with our external stakeholders, we want to make our contribution in limiting climate change and protecting our environment and its resources. We have set operational carbon neutrality as a central, Group-wide target for 2030. To this end, we have continually reduced our operational emissions since the target was set in 2019 (base year). In 2023, we can report a reduction of 13% year-on-year.

### » INFORMATION

**As ProSiebenSat.1's decarbonization strategy aims for a high level of ambition and intends to make a science-based contribution to the global 1.5 degree target, we are currently working on a climate target in line with the requirements of the Science Based Targets initiative.**

**Founded by the United Nations Global Compact, the World Resources Institute, the Carbon Disclosure Project (CDP) and the World Wide Fund For Nature (WWF), this initiative aims to support companies in developing and implementing scientifically sound strategies to reduce greenhouse gas emissions.**

At our Unterföhring site – the Group's headquarters – we supply our office buildings, production studios, and data centers exclusively with green electricity. As an energy source for space heating, ProSiebenSat.1 prefers to use district heating from renewable sources, such as geothermal energy at its headquarters. We also use the waste heat from our data centers as heating energy. The ongoing conversion to LED lighting in our offices and production studios is also contributing to increased energy efficiency. In addition, sustainability certification in accordance with the LEED model (Leadership in Energy and Environmental Design) is planned as part of the new construction project at the campus in Unterföhring. In 2023, ProSiebenSat.1 PULS 4 also became the first Austrian TV station group to be certified according to the European environmental management system EMAS (Eco-Management and Audit Scheme).

With the "Clean shoot!" initiative, Seven.One Entertainment Group developed an extensive package of measures in 2019 to make film and television productions more sustainable: The initiative defines requirements and recommendations for production companies on how to reduce CO<sub>2</sub>e emissions and conserve resources. The package of measures was also applied in full during the financial year 2023. As a member of the Green Shooting working group, the Group works with numerous 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 2023, compliance with these standards is also a mandatory requirement for receiving funding for the production of movies and series.

In addition to environmentally friendly production, ProSiebenSat.1 also champions environmental and climate protection issues in numerous formats. One program example is the "Green Seven Week" – a proven format that has been addressing young target groups in particular since 2009. Additional information can be found in the section:

→ **Social Responsibility**

Operational responsibility for recording and consolidating environmental activity data lies with the Corporate Procurement & Real Estate department for the headquarters and with the respective management teams for the ProSiebenSat.1 assets. The Group Sustainability Office is responsible for CO<sub>2</sub>e accounting, determining other reported environmental performance indicators, and reporting and communicating these. The Group Sustainability Office is also responsible in organizational terms for the management of climate and environmental protection measures to achieve climate-related corporate goals. ▲

## Energy

▼ Total energy consumption within the Group came to around 33 gigawatt hours (previous year reference: 33 GWh) in the reporting period. The main areas of consumption were electrical energy with 16 GWh (previous year: 14 GWh) and demand for heating and cooling with 12 GWh (previous year: 13 GWh). The energy consumption of the vehicle fleet was 5 GWh (previous year: 5 GWh). Across all categories the share of energy from renewable sources in total consumption across all categories was 67% in 2023 (previous year: 66%). ▲ **GRI 302-1, GRI 302-3, GRI 302-4**

### ▼ ENERGY INTENSITY / GRI 302-1, 302-3 ▲

	2023	2022
Total energy consumption in GWh <sup>1</sup>	33.09	33.26
energy from renewable sources	22.19	21.99
energy from non-renewable sources	10.90	11.27
Revenues in EUR m	3,852	4,163
Average FTE <sup>2</sup>	7,310	7,501
<b>Energy consumption/revenues</b>		
in MWh/EUR m	8.59	7.99
<b>Energy consumption/average FTE</b>		
in MWh/average FTE	4.53	4.43

1 Fuel types used: electricity (16.34 GWh), district heating & cooling (9.91 GWh), fuels vehicle fleet (5.05 GWh), fossil fuels (1.79 GWh)

2 The number of average employees is presented in full-time equivalents (FTE).

## Emissions

▼ Overall, ProSiebenSat.1 Group's operational emissions (Scope 1, Scope 2) fell by 13% in 2023 compared to the previous year. In the case of emissions from heat generation (stationary heating in Scope 1 and district heating and geothermal energy in Scope 2), there was a shift between Scope 1 and Scope 2 due to the increase in primary data coverage in the reporting year.<sup>2</sup> In the previous year, the emissions of individual locations (around 160 tCO<sub>2</sub>e<sup>3</sup>) were reported under Scope 2 (district heating and geothermal energy), which are reported in Scope 1 (stationary heating) in this reporting year due to additional information with regard to the energy source used. Adjusted for this effect, Scope 1 emissions are slightly below the previous year with stable emissions from stationary heating and Scope 2 emissions are still significantly below the previous year.

As in the previous year, the decrease in ProSiebenSat.1 Group's direct emissions (Scope 1) is mainly due to the reduced emissions from the vehicle fleet. The Group is undergoing an incremental transformation to switch completely to locally emission-free e-mobility. During the reporting period, all pool vehicles available at the headquarters in Unterföhring were replaced with fully electric models. There are more than 80 charging stations at the campus in Unterföhring and this number will increase to over 100 during the first quarter of 2024. The charging points are powered exclusively by green electricity. Apart from charging pool and company cars, employees can also use them for their private vehicles.

Also relevant for direct emissions are stationary heating and the operation of the emergency standby systems at the broadcasting site in Unterföhring, which run on light heating oil in the event of disruption to the electricity supply.

2 Increased primary data coverage in relation to the energy source used. In previous years, district heating was simply assumed as the energy source if no information on the actual energy source was available.

3 For emissions reporting, we use the unit CO<sub>2</sub> equivalent (CO<sub>2</sub>e), a unit of measurement to standardize the climate impact of the different greenhouse gases. The calculation of emissions takes account of all greenhouse gases as defined by the Kyoto Protocol (CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub> and NF<sub>3</sub>).



Indirect emissions caused by the generation of purchased energy (Scope 2) declined by 456 tCO<sub>2</sub>e year on year to 918 tCO<sub>2</sub>e. In addition to the conversion of further locations to a power supply from renewable energies, this is primarily due to lower emissions from district heating and geothermal energy. In addition to the effect of increased primary data coverage, the energy-saving measures implemented in the 2022/2023 heating period were continued in this area, further reducing the demand for heat.

The emissions recorded for the upstream and downstream value chain (Scope 3) apart from generation and transmission losses in the energy supply (27%) primarily arise from employee commuting (30%) and business travel (44%). The other emission categories of the upstream and downstream value chain (Scope 3) are currently being analyzed, and we plan to include these in our official CO<sub>2</sub>e footprint as part of the accession process for the Science Based Targets initiative.

Across all recorded emission categories (Scope 1, Scope 2, Scope 3), an increase of 17% is recorded. This increase is primarily driven by higher emissions from business travel, which are due in particular to the increase in emission factors per flight kilometer compared to the previous year and the further increase in travel activity. Generation and transmission losses in the energy supply not included in Scope 1 and 2 (Scope 3) have also risen due to the overall increase in electricity consumption and the country-specific calculation method<sup>4</sup> used for the first time this year. Also, emissions from employee commuting have increased further due to increased presence in the office in 2023. As in previous years, ProSiebenSat.1 Group plans to offset 10% of the total emissions (Scope 1, Scope 2, Scope 3) by purchasing certificates from climate protection projects selected according to defined criteria.

#### ▼ CARBON FOOTPRINT OF PROSIEBENSAT.1 GROUP / GRI 305-1, 305-2, 305-3 ▲

Greenhouse gas emissions (CO <sub>2</sub> equivalent) in metric tons <sup>1</sup>	2023	Change	2022
<b>Scope 1 – Direct greenhouse gas emissions</b>	<b>1,683</b>	<b>4%</b>	<b>1,618</b>
Vehicle fleet <sup>2</sup>	1,308	-7%	1,401
Emergency power supply	26	4%	25
Stationary heating	349	82%	192 <sup>10</sup>
<b>Scope 2 – Indirect greenhouse gas emissions<sup>3</sup></b>	<b>918</b>	<b>-33%</b>	<b>1,373</b>
Electricity <sup>4</sup>	409	-4%	428
District heating and geothermal energy <sup>5</sup>	509	-46%	946 <sup>10</sup>
<b>Scope 3 – Greenhouse gas emissions from upstream and downstream stages of the value chain</b>	<b>10,685</b>	<b>27%</b>	<b>8,399</b>
Fuels and energy-related activities not included in Scope 1 or 2	2,835	19%	2,373
Waste from operating processes	12	-35%	18
Employee commuting	3,185	15%	2,758
Business travel <sup>6,7</sup>	4,653	43%	3,250
<b>Operational emissions (Scope 1 and 2)</b>	<b>2,600</b>	<b>-13%</b>	<b>2,991</b>
<b>Total emissions (Scope 1, 2 and 3)<sup>8,9</sup></b>	<b>13,285</b>	<b>17%</b>	<b>11,390</b>

1 In determining the carbon footprint, we followed the criteria and definitions of the Sustainability Reporting Standards of the Global Reporting Initiative (GRI). The data collection was based on internal guidelines. In addition, we used the following standards to calculate our carbon footprint and selected data on indirect CO<sub>2</sub>e 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 the ProSiebenSat.1 Group's own sites and employees were included in the carbon footprint. The coverage with measurement data in Scope 1 and 2 is 97% (previous year: 82%). We used the market-based method for the calculation.

2 Excluding electricity for EVs.

3 Scope 2 emissions according to the location-based method amounted to 7,679 tCO<sub>2</sub>e in the reporting period (previous year: 6,599 tCO<sub>2</sub>e).

4 The location-based emissions in the electricity category amounted to 5,899 tCO<sub>2</sub>e in the reporting period (previous year: 4,477 tCO<sub>2</sub>e).

5 The location-based emissions in the category district heating and geothermal energy amounted to 1,780 tCO<sub>2</sub>e in the reporting period (previous year: 2,123 tCO<sub>2</sub>e).

6 Plane, train, rental car, taxi and public transport.

7 In the business travel category, 452 tCO<sub>2</sub>e were offset in the reporting period (previous year: 599 tCO<sub>2</sub>e).

8 Total emissions according to the location-based method amounted to 20,047 tCO<sub>2</sub>e in the reporting period (previous year: 16,616 tCO<sub>2</sub>e).

9 The remaining non-reduced and non-compensated emissions in the reporting period were 12,833 tCO<sub>2</sub>e (previous year: 10,791 tCO<sub>2</sub>e).

10 In the previous year, the emissions of individual locations (around 160 tCO<sub>2</sub>e) were reported under Scope 2 (district heating and geothermal energy), which are reported in Scope 1 (stationary heating) in this reporting year due to additional information with regard to the energy source used.

4 In previous years, simplified emission factors for Germany were used to calculate the fuels and energy-related activities not included in Scope 1 and 2 with regard to the electricity sector. Now the corresponding country-specific factors are used.

Detailed information on the accounting of greenhouse gas emissions can be found in the “Notes on the carbon footprint.” ▲

→ Notes on the carbon footprint

▼ GHG EMISSIONS INTENSITY / GRI 305-4 ▲

	2023	2022
GHG emissions in metric tons CO <sub>2</sub> e	13,285	11,390
Revenues in EUR m	3,852	4,163
Average FTE <sup>1</sup>	7,310	7,501
<b>GHG emissions/revenues</b>		
in metric tons CO <sub>2</sub> e/EUR m	<b>3.45</b>	<b>2.74</b>
<b>GHG emissions/average FTE</b>		
in metric tons CO <sub>2</sub> e/average FTE	<b>1.82</b>	<b>1.52</b>

<sup>1</sup> The number of average employees is presented in full-time equivalents (FTE).

### Other Environmental Indicators: Waste and Water Consumption

Waste at ProSiebenSat.1 mainly results from office activities and the cafeteria. Waste generated at the Unterföhring headquarters amounted to 374 t in the reporting period (previous year: 487 t), of which 39 t (previous year: 145 t) was attributable to the construction of the new campus. All waste is sent to disposal service providers for recycling. ProSiebenSat.1 follows local regulations and classifies waste as hazardous or non-hazardous in accordance with the respective national laws. The amount of hazardous waste in 2023 was 1.5 t (previous year: 0.4 t).

Drinking water is used for normal office operations, the company canteen and for technical usage such as sprinklers and cooling water. Industrial wastewater is mainly produced by the company canteen in Unterföhring. It is treated according to the degree of contamination and then returned to the utility company.

### Disclosures in accordance with the EU Taxonomy Regulation

▼ With the “European Green Deal,” the European Commission is pursuing a plan to organize the European economy more sustainably lines in the future and especially 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 Taxonomy Regulation. The following explanatory notes and tables reflect our interpretation of the current legal situation with regard to the EU Taxonomy Regulation.

Reporting was initially required with respect to the two environmental objectives “climate change mitigation” and “climate change adaptation,” on which the European Commission has published the “Climate Delegated Act” and its Annexes. In June 2023, the European Commission also published the “Environmental Delegated Act,” which covers the other four environmental objectives of the Taxonomy Regulation. Both delegated acts contain the description of taxonomy-eligible economic activities.

» INFORMATION

An economic activity is taxonomy-eligible if it is covered by the Taxonomy Regulation (Regulation (EU) 2020/852), that is, if it is listed in the Annexes of one of the two delegated acts “Climate” and “Environmental” and thus has the potential to be classified as sustainable within the meaning of the Taxonomy Regulation (= taxonomy-aligned). The economic activity is only taxonomy-aligned if the technical screening criteria likewise found in the Annexes and the requirements for minimum social safeguards 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 previous year, ProSiebenSat.1 Group reported as required on taxonomy eligibility and conformity with regard to the two climate-relevant environmental targets. For the financial year 2023, the other four environmental objectives were also analyzed although a relief option provided by the EU was used, which meant that only their eligibility for classification under the Taxonomy Regulation needed to be assessed.

The following section describes how ProSiebenSat.1 Group expanded and updated its review of taxonomy-eligible economic activities for the financial year 2023 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 and operating expenditures were subsequently determined.

» INFORMATION

The analysis of our taxonomy-eligible economic activities in the areas of “climate change mitigation” and “climate change adaptation” was updated in 2023 and revalidated by various Group representatives. It was also expanded to include the economic activities to be considered under the “Environmental Delegated Act.” In this case, additional taxonomy-eligible economic activities, which overlap with activities under the environmental objective of “climate change mitigation,” were identified under the environmental objective of “circular economy.”

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 capital expenditure or operating expenditures 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 **“circular economy”** that are linked to capital and operating expenditures. At ProSiebenSat.1 Group, these mainly relate to expenses for the vehicle fleet (activity 6.5. in the “Climate Delegated Act,” Annex I), new buildings, renovations, expenses for the 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), and for data centers (activity 8.1. in the “Climate Delegated Act,” Annex I). All relevant investment projects were examined with regard to allocation to these activities and marked accordingly in the Group-wide consolidation and reporting system in order to enable the recognition of the associated capital expenditure. The activities could be clearly assigned to the corresponding environmental objectives in terms of their eligibility for taxonomy classification. Activities relating to the construction of new buildings and the renovation of existing buildings are equally eligible for taxonomy classification under the “climate change mitigation” and “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). A breakdown of investments into the various environmental objectives is only necessary when considering taxonomy conformity. Accordingly, there is no double counting in the presentation of taxonomy-compliant investments.

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 2023. Therefore, ProSiebenSat.1 Group cannot present any taxonomy-aligned KPIs for the financial year 2023.

We have no activities under Delegated Regulation 2022/1214 relating to nuclear energy and fossil gas. ▲

#### ▼ ENVIRONMENTAL RESPONSIBILITY ▲

**In general, the Taxonomy Regulation has to date mainly covered those economic activities that are responsible for the most CO<sub>2</sub> emissions within Europe. At present, the majority of ProSiebenSat.1 Group’s business activities are not covered by the Taxonomy Regulation. However, this does not imply that ProSiebenSat.1 makes no contribution to environmental protection or to climate change mitigation in particular. We are aware of the Group’s responsibility due to the reach of our TV stations and digital platforms, and will continue to keep our target groups informed and raise awareness of environmentally relevant issues.**

## 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 2023. ▲

→ Group Earnings

### ▼ REVENUES 2023 ▲

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

Economic activities	Code(s)	Absolute Revenues 2023 in EUR m	Proportion of Revenues 2023 in %	Substantial contribution criteria					
				Climate change mitigation yes; no; not eligible	Climate change adaptation yes; no; not eligible	Water & marine resources yes; no; not eligible	Circular economy yes; no; not eligible	Pollution yes; no; not eligible	Biodiversity & ecosystems yes; no; not eligible
<b>A. Taxonomy-eligible activities</b>									
<b>A.1. Environmentally sustainable activities (taxonomy-aligned)</b>									
Revenues of environmentally sustainable activities (taxonomy-aligned) (A.1)		—	—						
Of which Enabling									
Of which Transitional									
<b>A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)</b>									
Revenues of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)		—	—	eligible; not eligible	eligible; not eligible	eligible; not eligible	eligible; not eligible	eligible; not eligible	eligible; not eligible
<b>Total (A.1 + A.2)</b>		—	—						
<b>B. Taxonomy-non-eligible activities</b>									
Revenues of taxonomy-non-eligible activities (B)		3,852	100.0						
<b>Total (A + B)</b>		3,852	100.0						

### ▼ REVENUES 2023 ▲

Economic activities	DSNH criteria ("Do not significantly harm")									
	Climate change mitigation yes/no	Climate change adaptation yes/no	Water & marine resources yes/no	Circular economy yes/no	Pollution yes/no	Biodiversity & ecosystems yes/no	Minimum safe-guards yes/no	Proportion of Taxonomy aligned or Revenues 2022 in %	Category enabling activity E	Category transitional activity T
<b>A. Taxonomy-eligible activities</b>										
<b>A.1. Environmentally sustainable activities (taxonomy-aligned)</b>										
Revenues of environmentally sustainable activities (taxonomy-aligned) (A.1)								—		
Of which Enabling										
Of which Transitional										
<b>A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)</b>										
Revenues of Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)								—		
<b>Total (A.1 + A.2)</b>								—		
<b>B. Taxonomy-non-eligible activities</b>										
Revenues of taxonomy-non-eligible activities (B)										
<b>Total (A + B)</b>										

## 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 2023, there were no additions due to changes in the scope of consolidation.

Taxonomy-eligible capital expenditures 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 building 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, capital expenditure 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. For the financial year 2023, ProSiebenSat.1 Group identified expenditure associated with the environmental objectives of "climate change mitigation" and "circular economy" but not with the other environmental objectives. ▲

→ **Notes to Consolidated Financial Statements, Notes to the Consolidated Statement of Financial Position**

▼ CAPITAL EXPENDITURE (CAPEX) 2023 ▲

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

Economic activities	Code(s)	Absolute CapEx 2023 in EUR m	Proportion of CapEx 2023 in %	Substantial contribution criteria					
				Climate change mitigation	Climate change adaptation	Water & marine resources	Circular economy	Pollution	Biodiversity & ecosystems
				yes; no; not eligible	yes; no; not eligible	yes; no; not eligible	yes; no; not eligible	yes; no; not eligible	yes; no; not eligible
<b>A. Taxonomy-eligible activities</b>									
<b>A.1. Environmentally sustainable activities (taxonomy-aligned)</b>									
CapEx of environmentally sustainable activities (taxonomy-aligned) (A.1)		—	—						
Of which Enabling									
Of which Transitional									
<b>A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)</b>									
				eligible; not eligible	eligible; not eligible	eligible; not eligible	eligible; not eligible	eligible; not eligible	eligible; not eligible
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5.	3	0.3	eligible	not eligible	not eligible	not eligible	not eligible	not eligible
Construction of new buildings	CCM 7.1./CE 3.1.	59	5.4	eligible	not eligible	not eligible	eligible	not eligible	not eligible
Renovation of existing buildings	CCM 7.2./CE 3.2.	1	0.1	eligible	not eligible	not eligible	eligible	not eligible	not eligible
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3.	1	0.0	eligible	not eligible	not eligible	not eligible	not eligible	not eligible
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CCM 7.4.	0	0.0	eligible	not eligible	not eligible	not eligible	not eligible	not eligible
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	CCM 7.5.	0	0.0	eligible	not eligible	not eligible	not eligible	not eligible	not eligible
Acquisition and ownership of buildings	CCM 7.7.	23	2.1	eligible	not eligible	not eligible	not eligible	not eligible	not eligible
Data processing, hosting and related activities	CCM 8.1.	8	0.7	eligible	not eligible	not eligible	not eligible	not eligible	not eligible
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)		95	8.6						
<b>Total (A.1 + A.2)</b>		<b>95</b>	<b>8.6</b>						
<b>B. Taxonomy-non-eligible activities</b>									
CapEx of Taxonomy-non-eligible activities (B)		1,001	91.4						
<b>Total (A + B)</b>		<b>1,095</b>	<b>100.0</b>						

▼ CAPEX 2023 ▲

DSNH criteria ("Do not significantly harm")										
Economic activities	Climate change mitigation	Climate change adaptation	Water & marine resources	Circular economy	Pollution	Biodiversity & ecosystems	Minimum safeguards	Proportion of Taxonomy aligned or eligible CapEx 2022	Category enabling activity	Category transitional activity
	yes/no	yes/no	yes/no	yes/no	yes/no	yes/no	yes/no	in %	E	T
<b>A. Taxonomy-eligible activities</b>										
<b>A.1. Environmentally sustainable activities (taxonomy-aligned)</b>										
<b>CapEx of environmentally sustainable activities (taxonomy-aligned) (A.1)</b>								—		
<b>Of which Enabling</b>										
<b>Of which Transitional</b>										
<b>A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)</b>										
Transport by motorbikes, passenger cars and light commercial vehicles								0.2		
Construction of new buildings								4.5		
Renovation of existing buildings								0.0		
Installation, maintenance and repair of energy efficiency equipment								0.2		
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								1.4		
Data processing, hosting and related activities								0.5		
<b>CapEx of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)</b>								<b>6.8</b>		
<b>Total (A.1 + A.2)</b>								<b>6.8</b>		
<b>B. Taxonomy-non-eligible activities</b>										
<b>CapEx of Taxonomy-non-eligible activities (B)</b>										
<b>Total (A + B)</b>										



## OPERATING EXPENSES (OPEX)

▼ Operating expenses in accordance with the definition in the EU Taxonomy, which essentially comprise non-capitalized expenses for servicing and maintenance of property, plant and equipment as well as research and development, came to EUR 56 million for the ProSiebenSat.1 Group in the reporting period. These expenses are not material (~1%) in the context of the Group's overall spending. Thus, there are no material operating expenses related to taxonomy-eligible or-aligned activities. ▲

### ▼ OPERATING EXPENSES (OPEX) 2023 ▲

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

Economic activities	Code(s)	Absolute OpEx 2023	Proportion of OpEx 2023	Substantial contribution criteria					
				Climate change mitigation	Climate change adaptation	Water & marine resources	Circular economy	Pollution	Biodiversity & ecosystems
		in EUR m	in %	yes; no; not eligible	yes; no; not eligible	yes; no; not eligible	yes; no; not eligible	yes; no; not eligible	yes; no; not eligible
<b>A. Taxonomy-eligible activities</b>									
<b>A.1. Environmentally sustainable activities (taxonomy-aligned)</b>									
OpEx of environmentally sustainable activities (taxonomy-aligned) (A.1)		—	—						
Of which Enabling									
Of which Transitional									
<b>A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)</b>									
				eligible; not eligible	eligible; not eligible	eligible; not eligible	eligible; not eligible	eligible; not eligible	eligible; not eligible
OpEx of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)		—	—						
<b>Total (A.1 + A.2)</b>		—	—						
<b>B. Taxonomy-non-eligible activities</b>									
OpEx of taxonomy-non-eligible activities (B)		56	100.0						
<b>Total (A + B)</b>		56	100.0						

▼ OPEX 2023 ▲

DSNH criteria ("Do not significantly harm")										
Economic activities	Climate change mitigation	Climate change adaptation	Water & marine resources	Circular economy	Pollution	Bio-diversity & eco-systems	Minimum safeguards	Proportion of Taxonomy eligible OpEx 2022	Category enabling activity	Category transitional activity
	yes/no	yes/no	yes/no	yes/no	yes/no	yes/no	yes/no	in %	E	T
<b>A. Taxonomy-eligible activities</b>										
<b>A.1. Environmentally sustainable activities (taxonomy-aligned)</b>										
OpEx of environmentally sustainable activities (taxonomy-aligned) (A.1)								—		
Of which Enabling										
Of which Transitional										
<b>A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)</b>										
OpEx of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)								—		
Total (A.1 + A.2)								—		
<b>B. Taxonomy-non-eligible activities</b>										
OpEx of taxonomy-non-eligible activities (B)										
Total (A + B)										

## GOVERNANCE & COMPLIANCE

The Executive Board and Supervisory Board regard good corporate governance as an essential component of responsible, transparent management geared toward long-term value creation. With the German Corporate Governance Code (GCGC), a standard for transparent control and management of companies was established. The corresponding information on corporate governance at ProSiebenSat.1 can be found in particular in the Management Declaration in accordance with sections 289f and 315d of the German Commercial Code (HGB). In addition to the annual Declaration of Compliance pursuant to section 161 of the German Stock Corporation Act (AktG), this includes other relevant information on ProSiebenSat.1 Group's corporate governance practices. Information on Executive Board and Supervisory Board compensation can be found in the Compensation Report.

→ [Management Declaration](#) → [Compensation Report](#)

▼ 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. In addition to preventing corruption, the Group Compliance department at ProSiebenSat.1 Group concentrates in particular on the issues of money laundering prevention, sanctions and embargoes, as well as data protection. ProSiebenSat.1 Group has implemented a compliance management system (CMS) for these legal areas.

The main objective of the CMS is to ensure that all employees consistently think and act with integrity and in accordance with company policies and the law in order to avoid and help prevent violations of laws and regulations.

The central compliance organization is made up of the Compliance Committee and the Group Compliance department, which are assisted in the performance of their duties by experts from other areas, such as the Legal Affairs and Internal Audit departments. In addition, Unit Compliance Officers (UCOs) have been appointed who are responsible for the CMS at Group entities and are in direct contact with the respective subject experts. The delegation of compliance responsibilities is governed by the "Compliance Management System" guideline. The responsibilities and areas of responsibility in the management of the Group entities, the establishment of a uniform Group-wide

reporting system, and cooperation between the entities and Group Compliance are specified in this way. Further information, particularly on the compliance organization, is provided in the Management Declaration in accordance with sections 289f and 315d HGB.

→ **Management Declaration**

ProSiebenSat.1 Group has laid down basic guidelines and policies in the Code of Conduct. These guidelines define the general standards for conduct in business, legal and ethical matters and also govern how employees can report misconduct in the Company. They serve all members of the Executive Board, the management of the Group entities, and the employees of ProSiebenSat.1 Group as a binding reference and regulatory framework for dealing both with each other and with business partners, customers, suppliers, and other third parties. The Code of Conduct is regarded as a unifying element across all segments of ProSiebenSat.1 Group, is continually developed and was last updated in 2023. The principles of the Code of Conduct are also made binding for our business partners through a separate Code of Conduct.

→ **Code of Conduct** → **Code of Conduct for Business Partners**

Another central compliance instrument for ProSiebenSat.1 Group is the whistleblower system. In addition to our internal reporting channels, since December 2022, it is also possible to report legal violations anonymously via an electronic whistleblower system. This also covers the complaints procedure under the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz, LkSG). Regardless of the chosen reporting channel, the Group Compliance department must promptly inform the management of reports of serious suspicions that following preliminary internal evaluation prove to be potentially justified or that have a particularly high potential for damage.

ProSiebenSat.1 Media SE falls under the scope of the LkSG with effect from January 1, 2023. It obliges ProSiebenSat.1 Group companies to implement specific, appropriate measures to safeguard against human rights and environmental risks in their own business operations and with regard to their direct and indirect suppliers. To obtain a comprehensive and continuously updated overview of any risks in our supply chain, ProSiebenSat.1 conducts both annual and ad hoc risk analyses. In 2023, ProSiebenSat.1 Media SE issued a policy statement about its human rights and environmental strategy. This statement is publicly accessible. ProSiebenSat.1 Media SE will report publicly on this for the first time in 2024 as part of its reporting obligations under section 10 LkSG.

→ **Policy Statement**

ProSiebenSat.1 Group has implemented a compliance training concept that includes both online and classroom training. Online trainings are principally mandatory for all employees and are intended to provide a basic understanding of the main compliance risks. The online training must be repeated every two years, the online training “occupational health and safety” every year. The classroom trainings, most of which once again took place using hybrid formats in 2023, are targeted at risk groups and carried out by Legal Affairs, Group Compliance, Labor Law, Taxes, Corporate Information Security, the Data Protection Officer and the Youth Protection Officers for their individual areas. In addition, ProSiebenSat.1 Group offers seminars for the management teams of German affiliated entities at its P7S1 Academy to give them a comprehensive overview of their rights and obligations as well as the relevant legal bases. ▲ **GRI 2-23, GRI 2-24, GRI 2-25, GRI 2-26**

## COMPLIANCE TRAININGS / GRI 2-26

Topic	2023			2022		
	Events (live/virtual)	Participants (live/virtual)	Online trainings	Events (live/virtual)	Participants (live/virtual)	Online trainings
Media, copyright, advertising law, German Unfair Competition Act (UWG)	3	220	—	6	193	—
Compliance <sup>1</sup>	5	234	—	18	245	—
Antitrust law	2	41	5,551	2	41	5,188
Money laundering	—	—	—	2	67	—
Sanctions & embargoes	—	—	—	1	25	—
General Act on Equal Treatment (AGG), labour law	2	19	4,483	1	7	3,280
Data protection	16	332	5,424	24	545	3,498
Information security	2	20	3,536	—	—	6,344
Youth protection	5	84	275	2	24	417
Occupational health and safety	—	—	7,334	—	—	7,360
Tax law	5	104	—	3	4	—
Management seminars	4	24	—	7	48	—

1. Trainings on the compliance management system and anti-corruption.

▼ The CMS at ProSiebenSat.1 Group is being continuously developed. In 2023, for example, by making adjustments to the organization, updating the relevance analysis, setting up a compliance assessment or revising guidelines and updating training content.

The Executive Board statement on the appropriateness and effectiveness of the CMS is included in the Group Management Report. ▲ **GRI 2-23, GRI 2-24, GRI 2-25, GRI 2-26**

→ **Internal Control and Risk Management System**

### Anti-corruption and Antitrust Law

▼ Legally compliant behavior and the prevention of violations of laws and regulations are a prerequisite for a company's sustainable success. Therefore, preventing corruption and anticompetitive behavior is highly relevant to business and represents an important success factor for achieving corporate goals. Free competition is a key pillar of our economic system and is given special protection by antitrust laws and criminal law. Violations of competition laws may result in large fines and claims for damages that may affect not only the Company but also employees personally. In addition, corruption offenses can result in fines or custodial sentences.

Requirements for corruption prevention and legally compliant conduct in a competitive environment are laid down in the ProSiebenSat.1 Code of Conduct and specified in detail in the internal guidelines "Preventing Corruption" and "Conduct in Competition." The Code of Conduct for Business Partners makes the prohibition of corruption and bribery and the adherence to applicable antitrust laws binding for our business partners. The guidelines are subject to regular reviews and updates.

In order to obtain an independent assessment of the CMS, an audit firm conducted a review of the anti-corruption component in 2022. Following the review, Group Compliance responded to the findings by carrying out training measures or introducing process improvements, for example.

For 2023, as in the previous year, we are not aware of any investigations into the Group, its subsidiaries or employees of ProSiebenSat.1 Group with regard to corruption offenses or antitrust violations. ▲ **GRI 205-1, GRI 205-2, GRI 205-3, GRI 206-1**

## Data Protection

▼ Owing to progressive digitalization and new business models, more and more personal data is being generated and processed in a wide variety of ways. That also applies to ProSiebenSat.1 Group with its diverse offerings in the segments Entertainment, Commerce & Ventures and Dating & Video. In this context, data protection protects the right to privacy and to information control. This refers to the right of every individual to control the disclosure and use of his or her own personal data. Our goal is to handle this data carefully and protect it from misuse. The Group Data Protection Officer is responsible for cooperation and coordination on all major data protection matters. He is assigned to the Group Compliance division in organizational terms and is supported by data protection law specialists when it comes to legal issues. By way of mandatory training and assessments by the Group Data Protection Officer, violations of privacy are to be prevented and compliance with data protection law ensured.

Data protection compliance is to be ensured on the basis of a risk-oriented data protection management system (DPMS) and personal and other sensitive data is to be protected from loss, destruction, unauthorized access or unauthorized use, processing, or disclosure. Specific measures are based on the legal regulations, particularly the EU General Data Protection Regulation (GDPR) and the German Federal Data Protection Act (BDSG), as well as our own data protection guidelines. The data protection law requirements form part of our CMS. ProSiebenSat.1 Group has implemented processes to protect personal data against misuse. These relate to the preparation of agreements under data protection law in order to meet the requirements of Articles 26 and 28 GDPR and to the disclosure of personal data to public authorities. The data protection processes also cover obligations to provide information, the rights of the data subject, and the reporting of data breaches, i.e., third parties unlawfully obtaining personal data (Articles 33 and 34 GDPR).

In 2023, there were five cases (previous year: nine) of substantiated complaints regarding the violation of customers' privacy at ProSiebenSat.1 Group entities in Germany, of which five were from external parties (previous year: eight) and none from regulatory authorities (previous year: one). Furthermore, 48 cases of data leaks as well as data theft or data loss were reported (previous year: 20), of which 10 cases (previous year: two) had to be reported in accordance with the GDPR.

We are aware of the growing importance of data protection in our digital world and want to fulfill our responsibility for the security of the personal data of our customers, partners, and employees to the best of our ability. In 2023, we recorded a higher number of data protection incidents, primarily due to cyberattacks that mainly targeted our external service providers. Ultimately, the higher number of data protection incidents is also a result of our internal training measures, which are contributing to an ever greater awareness of data protection within ProSiebenSat.1 Group.

▲ GRI 418-1

## Information Security

Various types of information are of key importance to the business activities of ProSiebenSat.1. Ensuring that business processes, IT, infrastructure, and critical information are kept adequately secure is therefore a strategic factor in the Group's competitiveness. Company-wide, process-oriented information security serves as a tool for identifying relevant risks in a timely manner and dealing with them appropriately in order to prevent potential damage.

In the context of an Information Security Management Systems (ISMS), the Information Security Office defines minimum standards in the form of guidelines, organizes assessments and penetration tests – for websites and online shops – as well as online and classroom training courses, most of which were once again delivered in hybrid form 2023. It is also responsible for incident and risk management and offers advice and support throughout the Group on all aspects of information security. In this context, the IT Security divisions at the individual subsidiaries of ProSiebenSat.1 Group in particular are responsible for the protection of IT systems.

The Information Security Guidelines define the fundamental principles and minimum requirements for handling information at ProSiebenSat.1 Group. They apply to all business units and areas worldwide and to all associated subsidiaries with majority shareholdings and their employees. In addition, they apply 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.

To continually improve security processes, the Information Security Office monitors compliance with and implementation of its guidelines. For the purpose of continually expanding and improving our ISMS, assessments based on the ISO 27001 standard in areas defined by the Information Security Office are carried out every two years by external auditors, most recently in 2023. The ISMS is to be expanded by increasing resources; for example, the position of an Information Security Manager is to be created at ProSiebenSat.1 Tech & Services GmbH in 2024. In addition, the ISMS is to be continuously improved in various areas, for example by further developing risk management at the Seven.One Entertainment Group.

The Information Security Office registers those incidents throughout the Group that violate the security objectives of confidentiality, integrity, availability, or authenticity of information, IT systems and/or other assets and have resulted or could result in a loss for ProSiebenSat.1 Group. In the period under review, most of the cases are minor data protection cases, such as misdirected e-mails or accidentally unhidden mailing lists. Overall, the spectrum of incidents ranges from minor deviations to non-compliance with internal guidelines, such as insufficiently restricted authorizations for internal documents, to incorrect configurations all the way to intrusions and targeted phishing attacks. It also includes attempts to detect and exploit vulnerabilities in components connected to the Internet or to plant malware in the Group network. Security incidents are handled in accordance with defined processes and escalation paths to deploy the necessary measures efficiently and quickly.

In 2023, 56 cases were reported at entities of ProSiebenSat.1 Group in Germany. Of these, 48 cases are also related to possible data leaks as well as data theft or data loss. **GRI 416-1, GRI 416-2**

## Media Regulation

▼ The issues that are relevant to ProSiebenSat.1 Group from the point of view of media law include journalistic independence, the principles of the separation of advertising and programming, and the requirements for the protection of young people. These issues also form part of our Code of Conduct. For 2023, we recorded a total of 16 violations (previous year: 17) of journalistic due diligence, program principles, and provisions for the protection of minors and personal rights.

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 central editorial team of Seven.One Entertainment Group is responsible at operational level for ensuring journalistic independence in the editorial work of all stations. 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. In addition, the Group has formulated guidelines which all journalists and editorial staff are required to follow. The "Guidelines for Ensuring Journalistic Independence" specify the understanding of the journalistic principles set forth in the Press Code of the German Press Council. According to these principles, journalists are essentially free to prepare their editorial content as they see fit and should report independently of social, economic or political interests. Topics such as press law and youth protection are trained and deepened in internal training courses.

ProSiebenSat.1 Group undertakes to differentiating 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 German Interstate Media Treaty and the state media authorities'

“Common charter on implementation of advertising regulations of the Interstate Media Treaty”. The ProSiebenSat.1 guidelines on the separation of advertising and programming include specific explanations regarding bans on the placement of particular 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 stations, the guidelines serve the preservation of journalistic credibility and aim to safeguard the independence of the content from third-party influences as the top-level programming guidelines.

Provisions for the protection of young people are also considered very important in the context of media regulation. ProSiebenSat.1 Group's youth protection officers play a key role in this regard. They are tasked with making sure that all TV and online content for which the Group is responsible is offered in an age-appropriate way. The goal is to make it difficult for children and young people to gain access to content that is unsuitable for their age group. The German Interstate Treaty on Youth Protection in the Media (Jugendmedienschutz-Staatsvertrag, JMStV) and the German Youth Protection Act (Jugendschutzgesetz, JuSchG) stipulate clear requirements for this. The youth protection officers are autonomous in their assessments and are responsible for advising stations so that content that is unsuitable for children and young people is broadcast only at the legally stipulated times. Moreover, the youth protection officers are involved in the conception, production, and purchasing of programs as early as possible. 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 JuSchG themselves. In addition, youth protection is actively involved in the committees of the Voluntary Self-Regulation of Television Association (Freiwillige Selbstkontrolle Fernsehen, FSF) and the Voluntary Self-Monitoring of Multimedia Service Providers Association (Freiwillige Selbstkontrolle Multimedia Diensteanbieter, FSM).

▲ GRI 416-1, GRI 416-2

## 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. We believe that especially at companies it is very important to ensure equal treatment of all employees. 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 and identity. We provide the workforce throughout Germany with mandatory training on the General Act on Equal Treatment (AGG). With our Code of Conduct, we also take a clear stand against any type of sexual violence or abuse of power.

All employees are encouraged to report discrimination or violations of principles set out in the Code of Conduct. A central compliance instrument for ProSiebenSat.1 Group is the whistleblower system. In addition to our internal reporting channels, since December 2022, it is also possible to report legal violations anonymously via an electronic whistleblower system. Via the private media association VAUNET, we also participate in the Themis advice center against sexual harassment and violence, which provides assistance for those affected in the film, television and theater industry. In 2023, there were five incidents (previous year: one) due to violations in connection with discrimination, all of which were closed in the reporting period. ▲ GRI 406-1

## Other Significant Instances of Non-compliance

There is one reportable incident from 2022 relating to a possible violation of other laws or regulations. This concerned a possible violation of the Interstate Gambling Treaty, which resulted in a prohibition by the gambling supervisory authority. An appeal was lodged against this prohibition in the form of an action for annulment; the proceedings were not concluded in 2023. No fine was imposed.

On February 28, 2023, ProSiebenSat.1 Media SE issued an ad-hoc announcement stating that, following a notice received shortly before, it assumes on the basis of the results of an external assessment that part of the business activities of its two subsidiaries Jochen Schweizer GmbH ("Jochen Schweizer") and mydays GmbH ("mydays"), which mainly consist in the sale of vouchers, fall under the German Payment Services Supervision Act ("Zahlungsdiensteaufsichtsgesetz" – "ZAG"). For detailed information on the facts and associated violations of statutory provisions, please refer to the risk report. **GRI 2-27**

→ **Risk Report**