

# Group Non-Financial Report 2024

**eventim** 

## ABOUT THIS REPORT

This Group non-financial report was prepared in accordance with the statutory requirements for non-financial reporting pursuant to Sections 315b and 315c in conjunction with 289c to 289e of the German Commercial Code (Handelsgesetzbuch, HGB), also known as the Corporate Sustainability Reporting Directive Implementation Act (CSR-Richtlinie-Umsetzungsgesetz, CSR-RUG). CSR-RUG allows companies subject to reporting requirements to apply additional European frameworks. Accordingly, CTS EVENTIM has voluntarily prepared the contents of this report in accordance with the European Sustainability Reporting Standards (ESRS) of the Corporate Sustainability Reporting Directive (CSRD). The non-financial report also includes the Taxonomy Regulation disclosure requirements pursuant to Article 8 of Regulation (EU) 2020/852. The report was prepared for the same basis of consolidation as the one used in the consolidated financial statements and annual financial statements of CTS EVENTIM.

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# FOREWORD

Dear reader,

CTS EVENTIM considers sustainability to be an integral part of responsible business conduct. As one of the leading ticketing and live entertainment companies on the world stage, we are aware of the interactions between economic activities, the environment and society. We are therefore constantly examining what we can do to contribute to sustainable growth – with foresight, innovative strength and a clear awareness of our responsibility.

For the 2024 Group non-financial report, we aligned our reporting with the new European Sustainability Reporting Standards (ESRS). Therefore, for the first time, the structure of this report follows that of the ESRS. Thereby, we go beyond the standards applied previously to our Group non-financial report and create even greater transparency for our stakeholders. Our aim is not only to document our progress, but also to show how we are integrating sustainable principles into our processes and improving them further.

CTS EVENTIM has always been a company characterised by innovation and a focus on the future – whether in the development of new technologies, the expansion of our international network or our commitment to socially relevant issues. In this context, sustainability is not a static concept, but a dynamic process that is constantly evolving. The Executive Board is determinedly pursuing this path and is working continuously to further embed environmental, social and corporate responsibility throughout the entire Group. The Supervisory Board accompanies and supports this process with great interest.

CTS EVENTIM's long-term success is founded on the trust of millions of people – ranging from ticket buyers, event organisers and artists to partners and employees. They all expect not only outstanding service and innovative technologies, but also a company that lives up to its responsibilities. These responsibilities include climate change mitigation, social responsibility and value-based business conduct. Our commitment to fulfilling these expectations remains unchanged.

With this sustainability statement, we would like to show our progress in 2024 and provide transparent insight into our activities and targets. I hope you find this report to be inspiring reading.

Sincerely,



# ESRS 2 GENERAL DISCLOSURES

ESRS 2 BP-1	General basis for preparation of the sustainability statement
ESRS 2 BP-2	Disclosures in relation to specific circumstances
ESRS 2 GOV-1+2	Role of the administrative, management and supervisory bodies as well as the information provided to and sustainability matters addressed by these bodies
ESRS 2 GOV-3	Integration of sustainability-related performance in incentive schemes
ESRS 2 GOV-4	Statement on due diligence
ESRS 2 GOV-5	Risk management and internal controls over sustainability reporting
ESRS 2 SBM-1	Strategy, business model and value chain
ESRS 2 SBM-2	Interests and views of stakeholders
ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model
ESRS 2 IRO-1	Description of the process to identify and assess material impacts, risks and opportunities

## ESRS 2 BP-1: GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT

This Group non-financial report of CTS EVENTIM AG & Co. KGaA (hereinafter also “sustainability report” or “sustainability statement”) was prepared in accordance with European Sustainability Reporting Standards (ESRS) requirements and observes the same basis of consolidation upon which the consolidated financial statements are based. If individual statements of the sustainability statement apply for only a segment of the basis of consolidation, this is indicated. Otherwise, “the Company”, CTS EVENTIM and “the CTS Group” refer to the entire basis of consolidation. The reporting period for all qualitative statements and quantitative metrics is as in the financial reporting from January 1, 2024, to December 31, 2024.

This is the first sustainability statement prepared on the basis of the Corporate Sustainability Reporting Directive (CSRD) in conjunction with ESRS. Nevertheless, as at the end of 2024, Directive (EU) 2022/2464 of the European Parliament and of the Council of December 14, 2022, (Corporate Sustainability Reporting Directive, CSRD) has not been transposed into German law. As a result, a non-financial report in accordance with sections 315b and 315c in conjunction with 289c to 289e of the German Commercial Code (HGB) (also known as the Corporate Sustainability Reporting Directive Act Implementation, CSR-RUG) must (once again) be prepared for the Group for the 2024 financial year. CSR-RUG allows companies subject to reporting requirements to apply additional European frameworks. Accordingly, CTS EVENTIM voluntarily prepared the report content in accordance with ESRS. The aim of this report is to fulfil the requirements of CSR-RUG in full and to be as well prepared as possible for the mandatory fulfilment of ESRS. However, not all ESRS requirements have been met. For example, the ESRS disclosure requirements followed in this report have not been listed separately in accordance with ESRS disclosure requirement ESRS 2 IRO-2. Furthermore, the contents of the report and the proper application of the reporting standards have not been confirmed by the auditor as part of a limited assurance engagement. In other words, this is not an initial application of ESRS as defined in ESRS 1 Appendix C.

## **ESRS 2 BP-2 DISCLOSURES IN RELATION TO SPECIFIC CIRCUMSTANCES**

In order to provide the appropriate level of insight into CTS EVENTIM's sustainability-related topics, the omission of certain information for reasons of confidentiality or to protect intellectual property rights has been waived in this sustainability statement. In the event that estimates are employed as a basis for individual metrics, this is transparently identified and the corresponding methodological approach is explained.

The content of this report is based on a double materiality analysis carried out in accordance with the requirements of the ESRS. This materiality analysis is used to determine the material impacts, risks and opportunities of the company's own business activities and in the upstream and downstream value chains. Based on these findings, the company then reports comprehensively on the material environmental, social and governance (ESG) topics as well as the corresponding policies, measures, metrics and targets.

Fundamental structural changes from ESRS which are accompanied by numerous new performance metrics, among other things, mean that the presentation of comparative figures from previous years is not yet possible.

CTS EVENTIM has applied the time horizons defined by ESRS for the time-related disclosures included in this report: short-term (0–1 year), medium-term (1–5 years) and long-term (>5 years).

Due to CTS EVENTIM's strong growth and acquisition activities, quantitative disclosures, particularly those related to the company's environmental impacts, are subject to measurement uncertainties.

In terms of the scope and depth of reporting, the CTS EVENTIM sustainability statement includes the upstream and downstream value chains into the materiality analysis. Please refer to the following chapters for information on the extent to which the individual policies, measures, targets and parameters also relate to the value chain or individual components of the value chain.

## **ESRS 2 GOV-1+2: ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES AS WELL AS THE INFORMATION PROVIDED TO AND SUSTAINABILITY MATTERS ADDRESSED BY THESE BODIES**

The business conduct of CTS Eventim AG & Co. KGaA, as a listed German partnership limited by shares, is primarily determined by the German Commercial Code (Handelsgesetzbuch, HGB) and the German Stock Corporation Act (Aktiengesetz, AktG), and also by the provisions of the German Corporate Governance Code.

In accordance with legal requirements and the company's articles of association, CTS Eventim AG & Co. KGaA is subject to a so-called "dual management system". This is characterised by a strict separation of personnel between the general partner, EVENTIM Management AG, and its Executive Board as the management body of CTS Eventim (hereinafter referred to as the "Executive Board") and the Supervisory Board of CTS Eventim AG & Co. KGaA (hereinafter referred to as the "Supervisory Board") as the supervisory body. Executive Board and Supervisory Board work closely together in the company's interest.

By contrast, the Supervisory Board of the general partner EVENTIM Management AG, which has the same members as the Executive Board, appoints and dismisses the members of the Executive Board, approves the remuneration system for the members of the Executive Board and sets their respective total remuneration. The Supervisory Board is involved in all decisions of fundamental significance to CTS EVENTIM AG & Co. KGaA.

The Annual General Meeting of CTS Eventim AG & Co. KGaA as the body representing the will of the shareholders is responsible for fundamental decisions of the company. Together, these three bodies are equally committed to the well-being of the company and the interests of its shareholders.

During the financial year, the Executive Board of EVENTIM Management AG included:

- Klaus-Peter Schulenberg:  
*Chairman of the Executive Board*
- Holger Hohrein:  
*Chief Financial Officer*
- Alexander Ruoff:  
*Chief Operating Officer*

In addition, Karel Dörner was appointed to the Executive Board of EVENTIM Management AG by Supervisory Board resolution on September 20, 2024, with responsibility for IT, product, and data, with effect from January 1, 2025.

The Supervisory Board's Audit Committee consisting of Dr Cornelius Baur (Chairman) and Dr Bernd Kundrun, is responsible for monitoring sustainability-related impacts, risks and opportunities (hereinafter referred to as "IROs"). As the Audit Committee, the members are also responsible for auditing sustainability reporting and monitoring the process for dealing with material IROs and, in future, assessing the achievement of sustainability-related targets. Through his work as a member of the supervisory boards of various companies, Dr Bauer has extensive experience and expertise in the area of monitoring and implementing sustainability strategies. He is a member of the ESG committees of a company in the pulp industry and a chemical company. Dr Kundrun has sustainability-related expertise, particularly in relation to the digital economy, as an investor in a non-profit listed company that operates online platforms for philanthropy and social initiatives.

The head of the Compliance & Sustainability Department is currently responsible for sustainability topics and sustainability reporting, including the procedure for handling material IROs. In accordance with CTS EVENTIM's ESG strategy, a dedicated ESG committee chaired by the CFO will be established in 2025. This committee will be responsible for the Group-wide improvement and management of sustainability strategy implementation, including specific targets and measures.

The head of the Compliance & Sustainability department reports regularly to the CFO on developments in the Group's dealings with key IROs, the implementation of measures as well as to the entire Executive Board as required. The head of the department also reports to the Audit Committee of the Supervisory Board in advance of the regular meetings of the Supervisory Board, which take place four times a year, and as a result introduces sustainability-related topics into the agenda.

The Executive Board approves the sustainability strategy and the sustainability targets presented by the ESG Committee and submits these to the Supervisory Board for informational purposes. As part of the regular Supervisory Board meetings, the Executive Board reports on the progress made with regard to the sustainability targets.

The specific formulation of targets, regulations and action plans in connection with business conduct is currently primarily coordinated by the Compliance & Sustainability department and then reviewed and approved by the Executive Board. The Executive Board submits these to the Supervisory Board for approval and incorporates any comments. In future, the role of developing and following up on targets and measures will be assigned to the ESG Committee.

## **ESRS 2 GOV-3: INTEGRATION OF SUSTAINABILITY-RELATED PERFORMANCE IN INCENTIVE SCHEMES**

The Executive Board of CTS EVENTIM is responsible for achieving the sustainability targets and regularly adapting the business model to market dynamics and changes in the regulatory framework.

The CTS EVENTIM ESG strategy and the corresponding structure of the remuneration scheme for the Executive Board provides for the integration of sustainability-related aspects into the incentive and performance system for variable Executive Board remuneration from 2025. This will embed sustainability as an integral part of corporate behaviour. A remuneration scheme in line with these requirements will be presented to the Annual General Meeting in May 2025 for approval.

The Supervisory Board is responsible for the development, adaptation and specific organisation of the ESG targets within the remuneration scheme for the Executive Board.

## **ESRS 2 GOV-4: STATEMENT ON DUE DILIGENCE**

The following table shows where CTS EVENTIM provides information on due diligence in its sustainability statement.

**Table 1: Information on due diligence**

<b>Core elements of due diligence</b>	<b>Paragraphs in the sustainability statement</b>
Embedding due diligence in governance, strategy and business model	GOV-2, GOV-3, SBM-3
Engaging with affected stakeholders in all key steps of the due diligence	Directives of topical standards GOV-2, SBM-2, IRO-1, S1-2, S2-2
Identifying and assessing adverse impacts	IRO-1, SBM-3 in topical standards
Measures to address these adverse impacts	Actions in topical standards
Tracking the effectiveness of these efforts and communicating	Measured values and targets in topical standards

## **ESRS 2 GOV-5: RISK MANAGEMENT AND INTERNAL CONTROLS OVER SUSTAINABILITY REPORTING**

Risks in connection with sustainability reporting are assessed at least once a year and internal controls are scrutinised. Risk management primarily relates to the reported content in the sustainability statement, but also to the raw data and information that is included in the report. In future, the risks identified in sustainability reporting will be reported on regularly at meetings of the Audit Committee. Appropriate measures will be initiated in the event of acute or material risks.

The greatest challenge in preparing the sustainability report lies in the first-time application of the ESRS as a reporting framework in this reporting year. There are still uncertainties in some areas regarding the correct interpretation and use of the framework. In particular, the collection, presentation and aggregation of information can lead to ambiguities for users. This can lead to individual requirements being interpreted differently and prepared into reporting elements lacking comparability in different reports.

CTS EVENTIM is meeting this challenge by working closely with external experts in the field of sustainability regulation and reporting, who will clarify key issues as required. The company assumes that the application of the new standards will become more precise in subsequent years and this variability will be reduced accordingly.

Another challenge is the aggregation of data. Sustainability data covers a wide range of topics, which means that the necessary raw data from different systems must be collated or, in some cases, is based on estimates or extrapolations. In the collection of quantitative data, CTS EVENTIM works with a tool implemented across the Group that clearly defines the data requirements, records them uniformly and stores the information in an audit-proof manner and historicises it. Individual topics or data points are assigned to a responsible person and undergo a structured approval process. The sustainability team checks the plausibility of the data to be reported. If uncertainties about the data inputs or outputs arise during this review process, an attempt is first made to eliminate these through further analyses. If this is not possible due to data availability, the existing uncertainty and its cause are transparently disclosed in the report.

## **ESRS 2 SBM-1: STRATEGY, BUSINESS MODEL AND VALUE CHAIN**

### **STRATEGY & BUSINESS MODEL**

The CTS Group is one of the leading international providers in the ticketing and live entertainment sectors. With a powerful ticketing platform and a comprehensive and multilayered distribution network, the Group enables promoters to sell tickets through a high-performance system. The CTS Group offers ticket buyers a wide range of options for purchasing event tickets. In the area of live entertainment, the CTS Group also plans, organises and implements live events itself thus providing additional content for ticketing. The Live Entertainment segment also includes the growing venue business, which includes the operation of well-known and successful event venues as well as the construction of new and innovative venues.

Thus, the CTS Group offers all services related to concert events from planning, organisation and settlement up to sales and distribution from one source.

The Group companies are assigned to two segments, Ticketing and Live Entertainment. CTS KGaA, the parent Company of the Group, is itself operationally active in ticketing and, as the company with the highest turnover, is the most important company in this segment. Statements made in respect of the Ticketing segment therefore apply specifically to CTS KGaA as well.

#### **Ticketing segment**

The Ticketing segment's purpose is to produce, sell, broker, distribute and market tickets for concert, festival, theatre, musicals, trade fairs, art, cinema, exhibitions, edutainment, sports and other events as well as Ticketing for venues in Germany and abroad. In addition to ongoing ticket sales, the CTS Group is also a regular ticketing partner for major national and international sports events.

In the Ticketing segment, the CTS Group is active in numerous international markets in addition to Germany, including Austria, Brazil, Bulgaria, Canada, Chile, Denmark, Finland, France, Israel, Italy, Croatia, the Netherlands, Norway, Peru, Poland, Portugal, Romania, Sweden, Switzerland, Slovenia, Spain, the UK, Hungary, and the USA. The acquisition of the See Tickets Group expanded its market position, particularly in the UK and the USA.

#### **Live Entertainment segment**

The objects of the Live Entertainment segment are to plan, prepare and perform national and international tours, events and festivals, especially in the music and concert sector, as well as other genres such as Touring exhibitions. The CTS Group also operates some of the most successful venues in Europe — the Waldbühne in Berlin, the Eventim Apollo in London, the K.B. Hallen in Copenhagen and the LANXESS arena in Cologne. In addition, CTS EVENTIM is currently building the ARENA FOR MILAN in Milan, Italy's largest, most innovative and most sustainable multi-purpose indoor arena, which the CTS Group will also operate after completion in 2026. In November 2024, CTS EVENTIM was awarded the contract to build and operate a new 20,000-seat arena in the Austrian capital Vienna.

The offering of attractive events and an exclusive portfolio of prestigious venues are the key factors for success in the segment. The Group will continue to pursue the national and international expansion of this business area to grow a global promoter network and to acquire additional market share. The close partnership established over many years with promoters, artists and their agents is being constantly expanded.

In the Live Entertainment segment, the Group operates in addition to the German market in Asia, Belgium, Denmark, Finland, France, Italy, the Netherlands, Norway, Austria, Poland, Sweden, Switzerland, Spain, Czechia, UK and in the USA.

CTS EVENTIM's most valuable capital is its employees. In 2024, a total of 5,164 employees of the CTS Group ensured that the targets it set were achieved. The following table provides an overview of the average number of employees by region:

**Table 2:EMPLOYEES BY REGION (ADDITIONAL EMPLOYEE-RELATED METRICS CAN BE FOUND IN THE CHAPTER "OWN WORKFORCE")**

Region	Employees (total, headcount)
Germany	2,429
Europe (excluding Germany)	2,181
North and South America	483
Asia	71
<b>Total</b>	<b>5,164</b>

## VALUE CHAIN

The value chains for the live entertainment and business ticketing are described below:

### Ticketing value chain:

CTS EVENTIM acts as an intermediary between event organisers and ticket buyers or visitors. The main processes comprise:

- I. I. Platform development and operation
  - Development, operation and maintenance of ticket platforms for the high-performance processing of ticket sales
  - Development, operation and maintenance of own ticket shops (web shops, apps), partner shops or interfaces for the integration of ticket shops, for example on the homepages of event organisers; this includes the development and implementation of user-friendly functions such as event searching, seat selection and simple payment processing
  - Provision of front-ends for event organisers for easy setup and management of events
- II. B2B sales activities, business customer marketing and services
  - Conclusion of contracts with event organisers for the marketing and sale of tickets
  - Training for event organisers on how to use the ticketing software and support in setting up and optimising events in the ticketing system
  - On-site support at events, e.g. in the area of access control or technical support and other services relating to the event
- III. Consumer marketing (B2C)
  - Addressing potential ticket buyers through targeted advertising, cooperations and search engine optimisation (SEO)
  - Maintaining relationships with existing customers, for example through personalised offers or newsletters

- IV. Ticket sales
  - Sale and distribution of tickets via various channels: in-house online platforms, telephone hotlines, local ticket agencies or partner sites
  - Offer additional services such as ticket insurance or VIP upgrades
  - Processing of ticket dispatch – both digitally and via external service providers for the dispatch of paper tickets
- V. Customer support
  - Processing of queries, complaints or refunds
  - Provision of information on events and technical support in the event of problems
- VI. Analysis and reporting
  - Evaluation of sales data and preparation of detailed reports for event organisers
  - Optimisation of the platform and the services offered based on user behaviour and feedback

#### **Live Entertainment value chain**

As an event organiser, CTS EVENTIM plans and organises events and is responsible for their implementation. The value chain comprises:

- I. Conception and planning
  - Development of the event idea and definition of the target group
  - Selection and acquisition of artists
  - Definition of the event format as well as planning and routing
- II. Procurement of resources
  - Booking of event venues and infrastructure (stage, lighting, sound)
  - Engagement of artists or service providers, such as technical teams and security personnel
  - Obtaining authorisations and fulfilling legal requirements
- III. Financing and sponsoring
  - Calculation of event costs and determination of ticket prices
  - Acquisition of sponsors or partners to cover costs
- IV. Marketing and promotion
  - Creation and realisation of advertising campaigns (posters, social media campaigns, press relations)
  - Use of ticketing platforms to advertise and sell tickets
  - Interaction with the target group via social media or other channels
- V. Realisation of the event
  - Coordination of set-up, technology, catering and security services
  - Caring for artists, guests and visitors during the event
  - On-site monitoring of event-related processes
- VI. Follow-up
  - Dismantling of the infrastructure and post-processing of the venue
  - Settlement of the event
  - Maintaining relationships with sponsors, partners and artists for future events and checking visitor satisfaction

In Live Entertainment, CTS EVENTIM also operates event venues such as the LANXESS arena in Cologne. As an extension of this segment, Italy's most modern and sustainable multi-purpose arena is currently being built in Milan.

The following list includes both the central partners and the key elements required for the "inputs" of the upstream value chain:

- Organisers (within the CTS Group and external)
- Artists
- Event venues
- Regulatory and social framework conditions for major events
- Specialists
- Software development

In order to secure and strengthen these "inputs" and event content, CTS EVENTIM is constantly developing the software and the company's distribution channels, promoting up-and-coming artists, offering an attractive working environment and fostering dialogue with business partners and regulatory authorities. This is intended to secure and strengthen the market position and to ensure that the CTS Group reliably obtains attractive content for successful marketing from event organisers. Further information on this can be found in the topical standards.

The most important result and output, or the product of CTS EVENTIM's value chains, is the event experience of visitors to live events and the authorised access to these events. The most important sales channels here are the ticketing platforms, especially eventim.de. Normally, the ticket buyers are also the visitors or spectators of the live events and thus the end consumers of the value chains.

## ESG STRATEGY

Previously, the CTS Group did not yet have a formally documented ESG strategy, which means that sustainability-related aspects and impacts had not been explicitly taken into account in the company's strategic orientation.

As part of the materiality analysis carried out in 2024, an ESG strategy was developed based on the IROs that are material for the CTS Group.

In this strategy, the CTS Group focuses on measurable, outcome-oriented and time-bound targets in order to continuously improve the sustainability of the company's entrepreneurial commitment. However, there is still a lack of reliable data for setting appropriate targets in many areas of the company's material IROs. In these cases, the ESG strategy includes the intention to define corresponding targets after the CTS Group has created the necessary factual and information basis for this in the course of its first ESRS-compliant reporting. The key points of CTS EVENTIM's sustainability strategy are presented below.

As a leading company in the ticketing sector, the Group is aware of its social responsibility and will continue to endeavour to meet the expectations of market participants and the public in future.

The strategy sets out how resource conservation, climate change mitigation and social responsibility are firmly integrated into corporate practice. In doing so, CTS EVENTIM is guided by the expectations of its stakeholders and the transparency requirements of the ESRS. Four key areas of action were defined as part of these considerations: **Protecting the climate, conserving resources, enabling access and demonstrating responsibility**.

**Protecting the climate.** The focus is on the long-term reduction of emissions across all scopes. Specific and measurable reduction targets are to be developed by the end of 2025. Details can be found in chapter E1 (Climate change).

**Conserving resources.** This field of action comprises measures and targets to promote the careful use of resources in the event industry and to support and promote the circular economy.

**Enable access.** In order to fulfil social responsibility, this field of action brings together initiatives to promote inclusion, up-and-coming talent, local cultural experiences and artists. The aim is to provide live culture to a broad audience and offer artists a stage.

**Show responsibility.** This field of action includes governance measures such as the integration and anchoring of ESG structures in the company as well as HR measures, for example to promote health.

Further information on policies, targets and measures can be found in the relevant chapters. With this strategy, CTS EVENTIM reaffirms its commitment to sustainable and responsible business conduct.

### ESRS 2 SBM-2: INTERESTS AND VIEWS OF STAKEHOLDERS

To promote a shared understanding of sustainability, CTS EVENTIM engages in regular dialogue with its stakeholders. The established dialogue formats serve, among other things, to increase product quality and improve customer satisfaction. Findings from these dialogue processes are forwarded by the relevant specialist departments to Compliance & Sustainability, where they are systematically collected and evaluated. All relevant departments are required to incorporate the relevant findings into their work. The Executive Board is informed of the key results of the stakeholder dialogues by the Compliance & Sustainability department.

The perspectives and interests of employees are also actively integrated into the business strategy, for example through regular employee surveys. Further details on this can be found in chapter S1 (Own workforce).

As part of the preparations for sustainability reporting, dialogue with stakeholders was intensified. How the stakeholders were specifically involved in the materiality analysis process is explained in more detail in the following section "Materiality analysis (IRO-1)".

**Table 3:Stakeholder engagement**

Key stakeholders	Most relevant dialogue formats
B2C ticket buyers	Customer surveys by customer service Reporting
Event organisers	Annual online survey Monitoring of customer satisfaction after personal contact in CRM by sales staff/customer advisors
Employees	Employee retention formats
Executive Board and Supervisory Board (internal)	Executive Board, Supervisory Board and Committee meetings

### ESRS 2 SBM-3: MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

As part of the materiality analysis (see IRO-1), CTS EVENTIM identified the material impacts, risks and opportunities associated with the various sustainability topics.

The following tables provide an overview of all key IROs along the entire value chain. Detailed information on the individual IROs is provided in the corresponding topic sections.

**Table 4: Material impacts, risks and opportunities – Climate change (E1)**

		Impacts, risks and opportunities (IROs)	Value chain			Time horizons		
			Up-stream	Own operations	Down-stream	< 1 year	1–5 years	> 5 years
<b>Climate change mitigation</b>								
1	–	<b>Impact (actual, negative)</b> GHG emissions through the value chain of events organised by the company itself, including arrival and departure of visitors to the events	●		●			●
2	–	<b>Impact (actual, negative)</b> GHG emissions from purchased goods and services as well as capital goods and investments		●				●
3	–	<b>Impact (actual, negative)</b> GHG emissions of the ticket supply chain from ticket printing to ticket shipment and disposal	●	●	●			●
<b>Energy</b>								
4	–	<b>Impact (actual, negative)</b> GHG emissions from electricity consumption of rented or owned event venues, office buildings and data centres	●	●				●
<b>Legend</b>								
–	Negative impact	+ Positive impact	X Risk	✓ Opportunity				

**Table 5: Material impacts, risks and opportunities - Resource utilisation and circular economy (E5)**

		Impacts, risks, opportunities	Value chain			Time horizons		
			Up-stream	Own operations	Down-stream	< 1 year	1–5 years	> 5 years
<b>Resource outflows, including resource utilisation</b>								
1	–	<b>Impact (actual, negative)</b> Negative impact on the environment due to paper tickets sold	●		●		●	
<b>Waste</b>								
2	–	<b>Impact (actual, negative)</b> Waste generated by events		●		●	●	●
3	–	<b>Impact (actual, negative)</b> Improper disposal of waste at events (e.g. due to lack of sorting facilities)			●	●		
<b>Legend</b>								
–	Negative impact	+ Positive impact	X Risk	✓ Opportunity				

**Table 6: Material impacts, risks and opportunities – Own workforce (S1)**

Impacts, risks, opportunities			Value chain		Time horizons			
			← Up-stream	Own operations	→ Down-stream	< 1 year	1–5 years	> 5 years
<b>Secure employment</b>								
1	+	<b>Impact (potential, positive)</b> Satisfaction and motivation of your own workforce through secure employment relationships		●		●	●	
1	+	<b>Opportunity (potential, positive)</b> Increased productivity through a positive corporate culture and satisfied employees.		●		●	●	
<b>Working hours</b>								
1	-	<b>Risk (potential, negative)</b> Lack of qualified personnel due to the shortage of skilled labour		●		●	●	
<b>Appropriate remuneration</b>								
2	+	<b>Impact (potential, positive)</b> Satisfaction and motivation of your own workforce through appropriate remuneration		●		●	●	
<b>Work-life balance</b>								
3	+	<b>Impact (potential, positive)</b> Employee satisfaction through the promotion of a good work-life balance		●		●	●	
<b>Health and safety</b>								
4	+	<b>Impact (potential, positive)</b> Improving the health and well-being of our own workforce through preventive health programmes, training and other measures		●		●	●	
5	-	<b>Impact (potential, negative)</b> Health impairments of the company's own or the workforce due to accidents at work		●		●	●	
<b>Diversity and equal opportunities</b>								
2	✓	<b>Opportunity</b> Increased creativity and productivity through a diverse and international workforce.		●		●	●	
<b>Training and skills development</b>								
6	+	<b>Impact (potential, positive)</b> Satisfaction and motivation due to professional progress through training and further education of employees		●		●	●	

**Legend**

– Negative impact

⊕ Positive impact

✗ Risk

✓ Opportunity

**Table 7: Material impacts, risks and opportunities – Value chain workers (S2)**

Impacts, risks, opportunities			Value chain			Time horizons		
			← Up-stream	⟳ Own operations	→ Down-stream	< 1 year	1–5 years	> 5 years
<b>Health and safety</b>								
1	–	<b>Impact (potential, negative)</b> Health impairments and risks to health and health and life for employees in the value chain	●		●		●	
<b>Concerns issues of secure employment, working time, fair pay, social dialogue, freedom of association, including the existence of works councils, collective bargaining, work-life balance and health and safety</b>								
2	+	<b>Impact (potential, positive)</b> Fair treatment and equal opportunities for employees in the value chain	●			●	●	
<b>Legend</b>								
	–	Negative impact	+	Positive impact	✗	Risk	✓	Opportunity

**Table 8: Material impacts, risks and opportunities – consumers and end users (S4)**

Impacts, risks, opportunities			Value chain			Time horizons		
			← Up-stream	Own operations	→ Down-stream	< 1 year	1–5 years	> 5 years
<b>Data protection</b>								
1	–	<b>Impact (potential, negative)</b> Customer dissatisfaction due to inappropriate handling of personal and confidential data		●	●			●
<b>Access to (quality) information</b>								
2	+	<b>Impact (potential, positive)</b> Easier access to quality information to promote informed purchasing decisions		●	●			●
<b>personal security</b>								
3	–	<b>Impact (potential, negative)</b> Endangering the mental or physical health of visitors at events		●	●			●
<b>Access to products and services</b>								
4	–	<b>Impact (potential, negative)</b> Insufficient inclusion due to lack of accessibility during ticket ordering and at events		●	●			●
5	+	<b>Impact (potential, positive)</b> Access to diverse culture and preservation of artistic freedom through responsible event planning and agreements		●	●		●	
<b>responsible marketing practices</b>								
6	–	<b>Impact (potential, negative)</b> Presentation of harmful content to the public in event marketing		●				●
<b>Data protection</b>								
1	X	<b>Risk</b> Fines or reputational risks due to improper handling of data or non-compliance with data protection regulations.		●	●			●
<b>Legend</b>								
–	Negative impact	+	Positive impact	X	Risk	✓	Opportunity	

**Table 9: Material impacts, risks and opportunities – Good business conduct (G1)**

Impacts, risks, opportunities			Value chain			Time horizons		
			← Up-stream	⟳ Own operations	→ Down-stream	< 1 year	1–5 years	> 5 years
<b>Protection of whistle-blowers</b>								
1	–	<b>Impact (potential, negative)</b> Abuses remain hidden due to inadequate protections for whistleblowers	●	●			●	
1	X	<b>Risk</b> Liability risk in the event of insufficient implementation of legal requirements for whistleblower protection	●	●	●		●	
<b>Incidents of corruption and bribery</b>								
2	+	<b>Impact (potential, negative)</b> Unfair competition due to corruption or insufficient tax transparency		●			●	
2	X	<b>Risk</b> Reputational risks/liability risks/fines for unfair business practices		●			●	

**Legend**

- Negative impact
- + Positive impact
- X Risk
- ✓ Opportunity

**ESRS 2 IRO-1: DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES**

In order to determine the IROs that are material for CTS EVENTIM, the CTS Group worked with an external consulting firm to conduct a materiality analysis in accordance with ESRS in the reporting year. This involved a comprehensive and multidimensional assessment of environmental, social and governance issues in accordance with the principle of double materiality. Both IROs resulting from activities and processes in the business model or in the value chain and external influences in the context of sustainability issues were taken into account. Impacts that could arise from intentional and harmful behaviour were excluded from the analysis, as no reliable assessments are possible in this regard. The material impacts and financial materiality were assessed in two separate steps. The basis of consolidation corresponds to that of the consolidated financial statements.

At the beginning, a comprehensive review was conducted of the regulatory framework for the materiality analysis. Furthermore, the project team and the basis of consolidation were determined and the corporate context was analysed. The business areas, the business model, the stakeholders and the value chain were analysed in detail. In addition, international frameworks and competitors were analysed and a strategy for stakeholder integration was developed.

Based on these findings, a long list of potential sustainability topics was drawn up and the corresponding IROs identified. The topics were then assigned to the main topics of the ESRS standards and assessed in an online survey of all stakeholder groups according to the principle of double materiality. The assessment of all stakeholder groups took into account the impact on people and the environment as well as the opportunities and risks for business success. CTS EVENTIM used these results to identify the material overarching topics of the ESRS.

The following three environmental topics were analysed separately in accordance with ESRS E2 Section 11, E3 Section 8 and E4 Sections 17–19 before being identified as immaterial.

**E2 – Pollution of air, water and soil; Pollution of living organisms and food resources** An analysis of the business activities of the CTS Group and the value chain revealed no significant points of contact (interfaces) with the above-mentioned forms of pollution. The primarily service-related business activities and the Group's specific value chain largely exclude actual and potential pollution of soil, living organisms and food resources. Oil leaks in the course of accidents during event-related transport by lorry as part of the value chain were identified as the only potential form of soil pollution, but were not considered further due to their low probability and low potential extent.

**E3 – Water and marine resources:** Beyond potential water pollution (considered under E2 – Pollution of water), CTS EVENTIM has identified this topic as not material, as the water supply is ensured via public suppliers both in the context of its own business activities as well as in the key components of the value chain. In the Ticketing segment, CTS EVENTIM uses water primarily for sanitary facilities or as drinking water. Only a small amount of water is consumed here. In the Live Entertainment segment, water is also consumed in order to supply visitors to events with drinking water and water for sanitary use. However, this does not represent a significant impairment of local water resources and supply.

**E4 – Biodiversity:** CTS EVENTIM has not identified any known impacts of its own operations on biodiversity beyond potential impacts on freshwater ecosystems from water pollution (considered under E2 – Pollution of water). A review of the company's own operating and event venues for their location in or near biodiversity-sensitive areas and the potential impacts of the operating and event locations on biodiversity-sensitive areas did not reveal any interfaces with biodiversity or ecosystems. These are generally located in urban areas. Similarly, an analysis of the company's own business activities and its value chain did not reveal any known significant dependencies on biodiversity and/or ecosystems that extend beyond the general level of dependency of all economic activities on biodiversity and/or ecosystems.

After analysing this “package survey” at the level of the main topics, the identified IROs – including the aspects added by the respondents – were collected, further clarified and finalised. In addition, the IROs allocated either to the value chain or to the company's own business activities. This categorisation was structured according to the following scheme:

*Upstream value chain*

*Own operations or own business activities Ticketing and/or Live Entertainment*

*Downstream value chain*

In the final step of the IRO definition, the individual impacts were categorised in terms of time. The time horizons for categorisation were defined as follows:

*Short-term: < 1 year*

*Medium-term: 1–5 years*

*Long-term: > 5 years*

If an IRO occurs both in the short term and in the long term, it was allocated to more than one time horizon.

## **ASSESSMENT OF IMPACT MATERIALITY**

After defining the IROs, the first step was to assess the impacts. A basic distinction was made between positive and negative as well as actual or potential impacts. Negative impacts were assessed on the basis of severity and probability of occurrence. Positive impacts were assessed according to their extent, scope and probability of occurrence.

These assessment factors were generally weighted equally. An exception was made for potential negative impacts in the area of human rights. Here, the probability of occurrence was deliberately graded in order to place greater emphasis on the severity of the negative impact on the people affected.

The assessment was carried out by internal experts from the respective departments and was based on the gross principle as far as possible. This means that the impacts were analysed before taking into account measures already implemented or planned. This approach was only deviated from if measures had either significantly reduced (in the case of negative impacts) or increased (in the case of positive impacts) the extent, scope or probability of occurrence in the long term and sustainably, so that the original situation was no longer comprehensible. After applying a threshold, the material impacts for CTS EVENTIM were defined and prioritised.

## **FINANCIAL MATERIALITY ASSESSMENT**

The sustainability-related risks and opportunities were identified in a downstream process step. The first step was to analyse which risks and opportunities could be derived directly from the previously defined material impacts. In addition, further potential risks and opportunities were identified along CTS EVENTIM's value chain identified that could arise in the short, medium or long term.

All environmental or company-related risks and opportunities with a potential financial impact on the company were assessed based on their extent and probability of occurrence. The analysis was based on the internal risk management system and looked in particular at the impact of risks and opportunities on EBIT.

The results of the two process steps (assessment of impact and financial materiality) were validated by the Executive Board and presented to the Audit Committee. The material IROs derived from this form the basis for reporting in accordance with ESRS. More detailed information on the identified IROs can be found in the corresponding topic standards.

The material IROs identified as part of the materiality analysis will be both taken into account in the company-wide risk management and in the ESG strategy in future. The results of the materiality analysis, including the identified material IROs, are reviewed annually and the result of this review is reported to the Supervisory Board. The full, comprehensive analysis is repeated if new developments and circumstances could lead to significant changes in the IROs.

All geographical areas, activities and sectors with which the company regularly comes into contact as part of its business activities or along its value chain were taken into account when determining the IROs that are material to own operations. Care was taken to consider the differences in corporate culture and business model between the Ticketing and Live Entertainment segments.

CTS EVENTIM has also included the perspectives of the most important stakeholder groups in the identification of potentially material risks and opportunities with financial implications for the CTS Group. As a result, CTS EVENTIM obtained a comprehensive overview of which sustainability issues have a particularly strong connection to the CTS Group's business model. Following the quantitative assessment of the IROs, the basis for prioritising the IROs was created.

In order to limit the information disclosed in the Sustainability Report to only that of particular importance for CTS EVENTIM, its stakeholders and the report's addressees, the company has defined materiality thresholds for the analysis of impacts, risks and opportunities and has excluded any IROs below these thresholds from its reporting. This has the advantage that the selection of IROs and therefore the information to be reported is as free as possible from subjective attitudes to the topics, as no deviations from this materiality threshold were permitted in the materiality analysis process. The materiality threshold was determined in collaboration with external experts and defined in such a way that the report basis includes the information most important to the stakeholders and addressees of the CTS Group for making informed decisions.

The relevant policies, measures and targets for the identified material IROs and the associated topic areas are reported in the following chapters. If no policies, measures or targets exist for a topic, this is disclosed. External experts were consulted to support the assessment, determining which quantitative data points within the relevant standards related to CTS EVENTIM's IROs. In addition to technical expertise, the assessment was based on an analysis of the extent to which affected stakeholders showed an interest in the relevant data points so far, a rough estimate of the figures, including their benchmarking, and an overview of the industry.

# E1 CLIMATE CHANGE

E1 IRO-1	Description of the processes to identify and assess material climate-related impacts, risks and opportunities
E1 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model
E1-1	Transition plan for climate change mitigation
E1-2	Policies related to climate change mitigation and adaptation
E1-3	Actions and resources in relation to climate change policies
E1-4	Targets related to climate change mitigation and adaptation
E1-5	Energy consumption and mix
E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions
EU Taxonomy	Disclosures pursuant to Regulation (EU) 2020/852 and associated delegated acts

CTS EVENTIM endeavours to significantly reduce its greenhouse gas (GHG) emissions. Together with an external partner, the CTS Group carried out an assessment of all GHG emissions arising from its own business activities and along the upstream and downstream value chains in 2024 (see section E1-6). To this end, activities and plans in the Group's own segments and other stages of the value chain were analysed. This formed the basis for identifying significant current and potential sources of GHG emissions. The climate-related impacts and any resulting opportunities and risks were then determined and assessed. Apart from GHG emissions, no other drivers of climate change were identified.

## **E1 IRO-1: DESCRIPTION OF THE PROCESSES TO IDENTIFY AND ASSESS MATERIAL CLIMATE-RELATED IMPACTS, RISKS AND OPPORTUNITIES**

The climate-related impacts identified as material are presented in table form below and the process used to determine the material impacts, opportunities and risks associated with climate change is described in more detail. Existing and planned strategies, policies, measures, targets and metrics of the CTS Group with regard to climate change are then presented.

**Table 10: Material impacts, risks and opportunities – Climate change (E1)**

		Impacts, risks and opportunities (IROs)	Value chain			Time horizons		
			← Upstream	Own operations	→ Downstream	< 1 year	1–5 years	> 5 years
<b>Climate change mitigation</b>								
1	–	<b>Impact (actual, negative)</b> GHG emissions through the value chain of events organised by the company itself, including arrival and departure of visitors to the events	•		•			•
2	–	<b>Impact (actual, negative)</b> GHG emissions from purchased goods and services as well as capital goods and investments		• Ticketing & Live				•
3	–	<b>Impact (actual, negative)</b> GHG emissions of the ticket supply chain from ticket printing to ticket shipment and disposal	• Ticketing	•	•			•
<b>Energy</b>								
4	–	<b>Impact (actual, negative)</b> GHG emissions from electricity consumption of rented or owned event venues, office buildings and data centres	• Ticketing & Live	•				•

#### Legend

- Negative impact
- + Positive impact
- ✗ Risk
- ✓ Opportunity

## CLIMATE SCENARIO ANALYSIS

When identifying significant climate-related opportunities and risks, CTS EVENTIM initially focussed on physical risks. To this end, potentially relevant climate risks (acute and chronic) for CTS EVENTIM and its value chains were derived from the Intergovernmental Panel on Climate Change (IPCC) scenario, which assumes a world with high GHG emissions (RCP for 8.5, or resulting global warming of at least 4°C compared to the pre-industrial age) and, as a result, uneven and unstable socio-economic development (SSP3) by 2100. The analysis of physical climate risks is not based on region-specific scenarios. A more detailed analysis is planned for 2025.

The analysis was carried out for the short (reporting year), medium (1-5 years) and long (5-25 years) time horizons, corresponding to the expected useful life of the assets, the strategic planning horizons and the company's capital allocation plans.

As a result, the following climate risks were defined as relevant up to 2050:

- More frequent and more intense heat waves
- Longer periods of drought
- Increases in heavy rainfall and other extreme weather events

Risk Management then used its established risk assessment methods to derive specific potentially significant (physical) climate risks from the generally relevant climate hazards and assessed them qualitatively. The focus here was particularly on the extent to which the company's assets and business activities could be exposed to the respective climate-related hazards with regard to the occurrence of gross physical risk. The following risks were identified and assessed by internal risk management:

- Losses from cancelled events due to extreme weather events
- Increased insurance premiums due to extreme weather events
- Fewer ticket sales due to possible urban exodus as a result of climate change

CTS EVENTIM has identified climate-related transition risks and opportunities within the company itself as well as along the upstream and downstream value chains in connection with potentially relevant climate-related transition events. To this end, the IPCC scenario RCP 2.6 was consulted, which assumes a moderate reduction in GHG emissions and global warming of around 1.5°C by the end of the century and accordingly anticipates sustainable socio-economic development (SSP1).

Risk Management then analysed the extent to which the company's assets and business activities could be exposed to these climate-related transition events in order to identify gross transition risks or opportunities. The following potentially significant opportunities and risks were identified and qualitatively assessed:

- Image enhancement through the implementation of carbon reduction measures, communication of these measures and the associated differentiation from the competition
- Cost savings through lower energy consumption
- Improvement of customer loyalty and possible monetisation through additional services or software features, e.g. carbon calculation and display of event consumption in the ticketing system, public transport interface (promotion of sustainable spectator mobility)
- Loss of reputation due to accusations of greenwashing in the event of incorrect communication and/or if no industry-appropriate measures are implemented
- Increased costs due to rising CO<sub>2</sub>/energy prices
- Costs for carbon reduction measures (also due to legal requirements)

As a result of the qualitative assessment, no physical or transitional risks or opportunities were identified as material. Care was taken to ensure that the climate scenarios used and the critical climate-related assumptions in the financial statements are consistent to the greatest extent possible.

#### **RESILIENCE OF THE BUSINESS MODEL IN RELATION TO CLIMATE CHANGE**

The qualitative assessment of potentially significant physical and transitional climate risks and opportunities was also used to assess the resilience of the business model in relation to climate change. This analysis was based on the same assumptions that formed the basis for the derivation of relevant climate risks and transitional events described above. No significant business activities, components of the value chain or risks were deliberately excluded from the analysis.

As a result of the resilience analysis, the CTS Group's business model and business strategy were found to be resilient to the risks relating to climate change which were identified as immaterial. It was also determined that the business model and business strategy do not need to be fundamentally adjusted in terms of resilience in light of the potentially material risks. For example, there is sufficient insurance cover for assets against extreme weather events and other physical climate impacts. Similarly, CTS EVENTIM's supply chain is sufficiently diversified. In 2025 CTS EVENTIM plans to develop a comprehensive climate strategy in which these assumptions will be reassessed and, if necessary, adjusted in line with new findings.

A fully-fledged climate scenario analysis that includes criteria such as probability of occurrence, scope and duration as well as geographical coordinates to determine climate risks for individual business activities and assets was not performed. The reason for this is, on the one hand, the fact that the technology-heavy Ticketing segment is generally not tied to a specific location as well as the very heterogeneous and globally diversified event landscape in the Live Entertainment segment. In the course of determining climate-related transition risks, no assets or business activities were identified that would not be compatible with the transition to a climate-neutral economy or would require significant efforts to be compatible with the transition to a climate-neutral economy.

## E1 SBM-3: MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

As a result of the assessment of the IROs as part of the double materiality analysis, the following impacts were identified as material:

### **Impact 1: GHG emissions from the value chain of self-organised events, including the arrival and departure of visitors to events (actual, negative)**

In the course of CTS EVENTIM's business activities, GHG emissions are generated by concertgoers travelling to and from events organised by CTS EVENTIM itself in the Live Entertainment segment. As CTS EVENTIM is involved in various roles and responsibilities in the organisation of events that generate climate-relevant GHG emissions along the entire value chain, these emissions are directly linked to the business strategy. As a rule, the majority of emissions are caused by visitors travelling to and from events.

The CTS Group's business model is unable to drive a reduction in the generation of GHG emissions, or at best only indirectly. On the one hand, this can be achieved by incentivising people to travel by public transport or by other low-emission means. CTS EVENTIM can create the technical conditions for this and expand the necessary cooperation with local transport providers. On the other hand, CTS EVENTIM can use its communication channels to show visitors the options for travelling to and from events in a climate-friendly way and to inform them about the various climate-related effects of different travel options. The CTS Group has no direct control or influence over GHG emissions in this respect. The decision on travelling to and from the event lies solely with the event visitors.

### **Impact 2: GHG emissions from purchased goods and services as well as capital goods and investments (actual, negative)**

Purchased goods and services account for a particularly large proportion of climate-relevant emissions. This is a key consequence of the business model, which is generally not capital-linked and therefore relies heavily on external services. Examples include services and goods such as IT hardware or paper for tickets in the Ticketing as well as stage production, advertising materials and catering in the Live Entertainment segment. With the dynamic growth of the company, whether through organic development, acquisitions or partnerships, this already significant item continues to increase, as the volume of purchased services and required goods also increases. Investments in larger event venues and their maintenance account for a proportion of the particularly high total of emissions generated.

### **Impact 3: GHG emissions of the ticket supply chain from ticket printing to ticket dispatch and disposal (actual, negative)**

GHG emissions are also generated along the ticket supply chain. CTS EVENTIM mainly sells tickets via its own online portals. The trend towards e-tickets has been unbroken for several years. The e-ticket is designed so that it can be used digitally on end devices. It should be noted that the processing of digital tickets requires energy and can therefore potentially release GHGs. CTS EVENTIM can influence this impact specifically by concluding appropriate agreements with data centre operators to use carbon-neutral energy.

In addition, the paper used for the tickets has an impact on the GHG emissions caused by ticketing. This applies both to standard paper tickets and to so-called fan tickets, which have an additional colour print. CTS EVENTIM promotes the fan tickets as special souvenirs and collector's items, thus creating an additional incentive to purchase them. Sending fan tickets and printing and disposal of printed tickets generate further GHG emissions.

#### **Impact 4: GHG emissions from electricity consumption of rented or owned event venues, office buildings and data centres (actual, negative)**

CTS EVENTIM plays different roles in the market through its two segments Ticketing and Live Entertainment.

In the Ticketing segment, the Group operates purely as a ticketing service provider. Here, the company generally has a business relationship with the event organiser. CTS EVENTIM has no direct or indirect influence on the electricity consumption of the event venue during the actual event. Nevertheless, GHG emissions are generated by the use of data centres, which are indispensable for Ticketing services.

In the Live Entertainment segment, CTS EVENTIM conducts events in event venues rented for that purpose. In doing so, the company can only influence on the venue's energy sourcing indirectly through its selection of event venue.

For certain events such as festivals, CTS EVENTIM temporarily holds operational control over an event venue for an agreed period of time. In this case, CTS EVENTIM has leeway to co-determine the type and manner of the energy supply. However, this leeway may be limited, as the existing technical infrastructure and any existing supply contracts with energy suppliers must be considered.

The CTS Group can raise awareness of climate-neutral energy supply among both the providers of event venues and the organisers for whom the company handles ticketing, and work towards ensuring that they manage their energy supply sustainably. The actual room for manoeuvre is limited, however. This is not least due to the fact that event venues have to fulfil certain requirements and are therefore not arbitrarily interchangeable.

Leverage is greatest for events that are held in venues operated by CTS EVENTIM. Once again, one needs to consider the fact that CTS EVENTIM's business activities and strategy are directly linked to the energy requirements of major events and therefore also to the potential GHG emissions from them. In the event venues it operates itself, CTS EVENTIM is able to rely on an energy supply from renewable sources and reduce energy consumption by taking measures such as those aimed at improving energy efficiency. This enables the CTS Group to reduce, but not completely avoid, its GHG emissions.

In addition, GHG emissions are generated by the use of office space in both the Ticketing and Live Entertainment segments of CTS EVENTIM.

#### **E1-1: TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION**

CTS EVENTIM does not yet have a complete Group-wide transition plan for climate change mitigation. The company has, however, resolved to create such a plan. As a first step, the CTS Group has already created a scientifically sound database by drawing up a climate footprint from which corresponding decarbonisation levers, areas of action, targets and measures can now be derived. This is intended to ensure that the success of the identified measures is documented, and that the measures themselves can be further enhanced if necessary.

The carbon footprint was prepared in the 2024 reporting year, and the results of the climate footprint were incorporated into this report.

The transition plan is to be drawn up and approved by the Executive Board in 2025. The plan and strategy will be underpinned by the necessary policies, a process which is to be completed by 2027.

## E1-2: POLICIES RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION

There were previously no policies in place, as CTS EVENTIM centred its efforts during the reporting year on creating the climate footprint which is to serve as the basis for creating the transition plan to climate neutrality. This plan will then be underpinned by corresponding policies by 2027.

## E1-3: ACTIONS AND RESOURCES IN RELATION TO CLIMATE CHANGE POLICIES

CTS EVENTIM is already implementing a large number of individual measures, but these are not yet anchored throughout the Group and are not part of an overarching strategy.

The identification of measures is based on the evaluation of studies on the carbon footprint of major events. Thomas Sakschewski, Professor of Event Technology at the Berlin University of Applied Sciences, conducted a study in 2022 in which performances at the event venue Wuhlheide by the group SEEED were examined to find the key factors for the carbon footprint of major concerts. The study was initiated by The Changency GmbH, and a synopsis was published at <https://www.plantaseeed.de/>. The result relating to the factors influencing carbon emissions is clear: At nearly 88 percent, visitor travel to and from the event accounts for the largest proportion of total emissions. Catering follows in second place, contributing 9.25 percent of carbon emissions. All other areas contribute less than 1 percent to the overall footprint.

It is worth noting that the venue analysed, the Wuhlheide, is located in the metropolitan area of Berlin. The concerts also took place during the months of the 9-euro ticket scheme, a time in which using the public transport system was particularly attractive.

### REDUCTION OF GHG EMISSIONS FROM SELF-ORGANISED EVENTS, INCLUDING THE ARRIVAL AND DEPARTURE OF VISITORS TO EVENTS

In order to reduce emissions associated with visitors travelling to and from the event, the aim is to further improve upon the existing interface to transport within the ticketing software. This is intended to incentivise visitors to travel in a climate-friendly manner. CTS EVENTIM endeavours to raise awareness of this issue among all business partners and to offer them a technically straightforward way to enable ticket buyers to travel by public transport with their event ticket. This is intended to raise the number of visitors who switch to public transport.

In addition, shuttles are already available to visitors at various major events, offering visitors convenient connections between public transport connections and the event venue. At certain events, such as the Open Air St. Gallen, visitors travelling by public transport have also been reimbursed in full for their travel costs since 2024.

In the area of “purchased goods and services”, such as visitor catering, CTS EVENTIM has set itself the long-term goal of relying even more heavily on local suppliers and sustainable sources for events it organises itself and at its own venues. Among other things, this is intended to reduce GHG emissions from transport and catering. To support this objective, the supply chain of selected events is systematically analysed in order to identify potential for regional and sustainable sourcing. Based on this analysis, concepts are to be developed and anchored in a procurement policy.

The company also plans to offer training and guidelines for sustainable events in the supply and value chain. The aim is to raise awareness both internally and externally of how events can be designed to be more sustainable.

## **REDUCTION OF GHG EMISSIONS FROM PURCHASED GOODS AND SERVICES AS WELL AS CAPITAL GOODS AND INVESTMENTS**

CTS EVENTIM reduces the climate-relevant impact of building new event venues by making them sustainable from their inception. Construction of the ARENA FOR MILAN progressed further in the reporting year. Upon completion at the end of 2025, it will be the largest multi-purpose arena in Italy. During the reporting year, CTS EVENTIM was also awarded the contract to carry out the planning, construction, operation and financing of a new multi-purpose arena with a capacity of up to 20,000 people together with an investment company of the City of Vienna. Both major projects are certified at the second-highest rating level "Gold" of the LEED (Leadership in Energy and Environmental Design) certification process developed by the US Green Building Council (USGBC). This means that the construction and operation of both arenas is (will be) accompanied by a relatively low level of GHG emissions.

In addition, CTS EVENTIM will endeavour to take environmental impacts into account in its purchasing decisions in future. The introduction of a new procurement policy is planned as part of the implementation of the German Act on Corporate Due Diligence Obligations in Supply Chains (Lieferkettensorgfaltspflichtengesetz), which will also take environmental aspects into consideration. The finalisation and implementation of this policy is planned for 2025.

## **REDUCTION OF GHG EMISSIONS FROM THE SUPPLY CHAIN**

The data centres used by CTS EVENTIM are already predominantly supplied with green electricity in order to reduce GHG emissions.

The paper used by CTS EVENTIM for tickets is fully certified by the *Forest Stewardship Council* (FSC®) or 100 percent recycled paper. The certificate confirms that the climate-relevant impacts of paper production are offset by environmental and social reforestation processes. This ensures that the negative impact of ticket production on the environment is minimised.

## **REDUCTION OF GHG EMISSIONS FROM ELECTRICITY CONSUMPTION OF RENTED OR OWNED EVENT VENUES, OFFICE BUILDINGS AND DATA CENTRES**

In addition, the company intends to gradually switch the energy supply in its own office buildings and event venues to renewable energies. CTS EVENTIM endeavours to take ecological criteria into account when making decisions on renting "Property, plant and equipment". This was implemented for the data centres, for instance, which are predominantly powered by renewable energy. With the transition plan in 2025, these measures will also be underpinned by specific targets making it possible to measure and verify the success of these measures.

Event venues account for the largest share of the CTS Group's building-related GHG emissions. CTS EVENTIM therefore consistently implements measures to reduce emissions at the event venues it operates. At the LANXESS arena, new LED outdoor lighting was installed in 2023, reducing energy consumption to only one sixth of the previous outdoor lighting. In addition, the stage at the Waldbühne in Berlin is supplied entirely with renewable energy, which can significantly reduce GHG emissions. The ARENA FOR MILAN will obtain a large part of its energy requirements emission-free from around 4,000 photovoltaic modules installed on the event venue's roof.

#### **E1-4: TARGETS RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION**

Since 2021, CTS EVENTIM has been working with external partners to record the carbon emissions of various areas of the company in order to derive targets, levers and measures to reduce them. The method for determining the climate footprint were aligned with CSRD during the reporting year.

In addition, the study previously mentioned in E1 – 1 on the emission drivers at major events was used as a basis for identifying effective levers for contributing to better climate protection.

The CTS Group aims to significantly reduce emissions in all scopes over the long term. To this end, specific, scientifically based, measurable reduction targets are to be defined for Scopes 1, 2 and 3 (emissions from own business activities, purchased energy and value chain) by the end of 2026 on the basis of the 2024 carbon footprint and as part of a transition plan (see E1-1) with the target years 2030 and 2050 – taking into account the planned (organic and inorganic) growth path.

#### **E1-5: ENERGY CONSUMPTION AND MIX**

CTS EVENTIM generated only a small amount of energy itself in the reporting year. The electricity for its own business activities is purchased from appropriate suppliers. Energy consumption in the reporting year can be broken down as follows:

**Table 11: Energy consumption and mix**

	2024
<b>(6) Total fossil energy consumption (MWh)</b>	25,676
<b>Share of fossil sources in total energy consumption (%)</b>	90.4%
(7) Consumption from nuclear sources (MWh)	126
<b>Share of consumption from nuclear sources in total energy consumption (%)</b>	0.4%
(8) Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) (MWh)	-
(9) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	2,574
(10) The consumption of self-generated non-fuel renewable energy (MWh)	23
<b>(11) Total renewable energy consumption (MWh) (sum of lines 8 to 10)</b>	2,597
<b>Share of renewable sources in total energy consumption (%)</b>	9.1%
<b>Total energy consumption (MWh) (calculated as the sum of lines 6, 7 and 11)</b>	28,398

CTS EVENTIM's business model does not include any activities in climate-intensive sectors as listed in EU Regulation 1893/2006, Annex 1, Sections A to H and L.

## E1-6: GROSS SCOPES 1, 2, 3 AND TOTAL GHG EMISSIONS

GHG emissions are documented in accordance with the requirements of the GHG Protocol and reporting requirements pursuant to ESRS E1–6.

**Table 12: Emission metrics**

	Retrospective				Milestones and target years				Annual % target / Base year
	Base year	Comparative	2024	% N/N-1	2025	2030	(2050)		
<b>Scope 1 GHG emissions</b>									
Gross Scope 1 GHG emissions (tCO <sub>2</sub> e)	-	-	2,127	-	-	-	-	-	-
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%)	-	-	0%	-	-	-	-	-	-
<b>Scope 2 GHG emissions</b>									
Location-based Gross Scope 2 GHG emissions (tCO <sub>2</sub> e)	-	-	6,391	-	-	-	-	-	-
Market-based Gross Scope 2 GHG emissions (tCO <sub>2</sub> e)	-	-	5,513	-	-	-	-	-	-
<b>Significant scope 3 GHG emissions</b>									
Total Gross indirect (Scope 3) GHG emissions (tCO <sub>2</sub> e)	-	-	1,402,001	-	-	-	-	-	-
1 Purchased goods and services	-	-	346,174	-	-	-	-	-	-
2 Capital goods	-	-	39,288	-	-	-	-	-	-
3 Fuel and energy-related Activities (not included in Scope1 or Scope 2)	-	-	2,235	-	-	-	-	-	-
4 Upstream transport and distribution	-	-	26,432	-	-	-	-	-	-
5 Waste generated in operations	-	-	5,436	-	-	-	-	-	-
6 Business traveling	-	-	5,118	-	-	-	-	-	-
7 Employee commuting	-	-	2,716	-	-	-	-	-	-
15 Investments	-	-	7797	-	-	-	-	-	-
Visitor mobility*	-	-	966,805	-	-	-	-	-	-
<b>Total GHG emissions</b>									
Total GHG emissions (location-based) (tCO <sub>2</sub> e)	-	-	1,410,519	-	-	-	-	-	-
<i>Of which ticketing</i>	-	-	118,192	-	-	-	-	-	-
<i>Of which Live Entertainment</i>	-	-	1,292,327	-	-	-	-	-	-
Total GHG emissions (market-based) (tCO <sub>2</sub> e)	-	-	1,409,614	-	-	-	-	-	-
<i>Of which ticketing</i>	-	-	118,103	-	-	-	-	-	-
<i>Of which Live Entertainment</i>	-	-	1,291,538	-	-	-	-	-	-
Total GHG emissions excluding visitor mobility* (location-based) (tCO <sub>2</sub> e)	-	-	443,714	-	-	-	-	-	-
Total GHG emissions excluding visitor mobility* (market-based) (tCO <sub>2</sub> e)	-	-	442,836	-	-	-	-	-	-

\* Visitor mobility is not an official category under the GHG Protocol. These are emissions arising from visitors transport to and from the event.

## Scope 1 and scope 2 emissions

In the reporting year, primary data was collected from 56 CTS Group office locations, where a total of 74% of the company's employees work. To ensure the most realistic approximation possible, values for the remaining 26 percent of employees were extrapolated based on the calculated averages of the primary data collected. In addition, the five event venues operated by CTS EVENTIM were fully included.

Scope 1 and Scope 2 emissions were calculated using emission factors from the databases of the former UK Department for Business, Energy & Industrial Strategy (DBEIS), the German Association of the Automotive Industry (VDA), and the Association of Issuing Bodies (AIB).

## Scope 3 emissions

Scope 3 emissions recorded include all indirect emissions within the CTS EVENTIM value chain. The following material Scope 3 categories were identified:

- Purchased goods and services (Scope 3.1)
- Capital goods (Scope 3.2)
- Fuel and energy-related activities (Scope 3.3)
- Upstream transport and distribution (Scope 3.4)
- Waste generated by operations (Scope 3.5)
- Business traveling (Scope 3.6)
- Employee commuting (Scope 3.7)
- Investments (3.15)

In addition, the category "visitor mobility" was voluntarily included because it represents a significant part of the business model of CTS EVENTIM's Live Entertainment segment.

## Detailed calculations of the Scope 3 categories

- I. Scope 3.1 (purchased goods and services):
  - GHG emissions are calculated using an expenditure-based approach for a portion of the companies.
  - The remaining companies are extrapolated based on turnover, differentiated according to the Ticketing & Live Entertainment segments.
  - DBEIS emission factors are used.
- II. Scope 3.2 Capital goods
  - Emissions for capital goods reflected in the consolidated financial statements are calculated using an expenditure-based approach.
- III. Scope 3.3 (Fuel and energy-related activities):
  - Volume-based calculation taking into account the consumption recorded in Scopes 1 and 2, including the upstream chain of consumption from data centres rented by CTS EVENTIM.
  - DBEIS, VDA and ecoinvent emission factors are used.
- IV. Scope 3.4 (upstream transport & distribution):
  - As under Scope 3.1, calculation uses an expenditure-based approach.
- V. Scope 3.5 (waste):
  - Calculation is based on the waste quantities reported in ESRS E5-5 and corresponding emission factors.
- VI. Scope 3.6 (business traveling):
  - As under Scope 3.1, calculation uses an expenditure-based approach.

- VII. Scope 3.7 (employee commuting):
- GHG emissions are extrapolated using country specific modality splits and employee metrics.
  - Remote office, statutory holidays and sick days are taken into account.
  - DBEIS emission factors are used for distance- and volume-based calculation.
- VIII. Scope 3.15 (investments):
- GHG Emissions are calculated using an expenditure-based approach with MSCI 10/2024 emission factors.
- IX. Visitor mobility
- The calculation is based on the distances between ticket buyers and event location.
  - The transport mode distribution is based on a modality split from the Net Zero Event Standard.
  - Emissions are calculated on the basis of DBEIS emission factors.
  - An average emission factor in kgCO<sub>2</sub>e is determined per event visitor.
  - Total emissions are determined using the emission factor [kgCO<sub>2</sub>e/event visitor] and the number of visitors to events at which CTS EVENTIM acted as the local organiser.

<b>GHG intensity per turnover 2024</b>	<b>Location-based [kg<sub>2</sub>/EUR]</b>	<b>Market-based [kg<sub>2</sub>/EUR]</b>
<b>Total GHG intensity per turnover incl. visitor mobility</b>	<b>0.50</b>	<b>0.50</b>
<i>of which Ticketing</i>	0.13	0.13
<i>of which Live Entertainment</i>	0.66	0.66
<b>Total GHG intensity per turnover excl. visitor mobility</b>	<b>0.16</b>	<b>0.16</b>
<i>of which Ticketing</i>	0.13	0.13
<i>of which Live Entertainment</i>	0.17	0.17

The turnover used to calculate greenhouse gas intensity corresponds to the turnover reported in the consolidated key figures of the annual report.

#### **EU TAXONOMY: DISCLOSURES PURSUANT TO REGULATION (EU) 2020/852 AND ASSOCIATED DELEGATED ACTS**

##### **EU taxonomy requirements**

The EU taxonomy is a classification system that determines which economic activities are considered environmentally sustainable with the aim of encouraging investment in them. Since 1 January 2022, companies are required to disclose in their non-financial statement the proportion of their turnover, capital expenditure (CapEx) and operating expenditure (OpEx) that is linked to environmentally sustainable activities and contributes to the six defined EU environmental objectives. It defines clear criteria and metrics to create a standardised understanding of which activities and investments are considered sustainable.

The EU taxonomy aims to support the targets set out in the 2015 Paris Climate Agreement, in particular limiting global warming to well below 2 °C and preferably below 1.5 °C. The European Green Deal aims to make Europe climate-neutral by 2050.

This clearly defines which economic activities can potentially contribute to the realisation of six defined environmental goals (taxonomy-eligible) and when an economic activity is considered an “environmentally sustainable activity” (taxonomy-aligned).

The six environmental objectives of the EU taxonomy are:

1. Climate change mitigation
2. Climate change adaptation
3. Sustainable use and protection of water and marine resources
4. Transition to a circular economy
5. Pollution prevention and control
6. Protection and restoration of biodiversity and ecosystems

An economic activity is considered ecologically sustainable, i.e. taxonomy-aligned, if it:

Makes a significant contribution to one or more environmental objectives.

Does not cause significant harm to other environmental objectives (Do No Significant Harm, DNSH).

Complies with minimum protection standards for safety and human rights.

In June 2023, the EU published the Delegated Act 2023/2486 for environmental targets 3-6 with the respective economic activities covered and the technical assessment criteria. In addition, new economic activities were published for the first two environmental targets (Delegated Act 2023/2485). For companies subject to reporting requirements, this means that for the 2023 financial year, the taxonomy-eligible share of turnover, investment and operating expenses for environmental objectives 3–6 and for the newly added taxonomy-eligible activities of the first two environmental objectives had to be disclosed in addition to the previous year. Furthermore, as in the previous year, taxonomy eligibility and alignment must be disclosed for the first two environmental objectives. This also applies to the 2024 financial year.

### **Relevant economic activities of CTS EVENTIM**

A working group with members from the areas of Controlling and Sustainability Management has analysed CTS EVENTIM's business activities and compared them with the economic activities defined in the EU taxonomy. CTS EVENTIM has defined a materiality threshold. Amounts that are below this defined materiality threshold and are therefore not reported are considered not material for reporting purposes. The analysis showed that none of CTS EVENTIM's business activities above this threshold can be classified as taxonomy-eligible. In other words, CTS EVENTIM's business model is currently scarcely affected by the EU taxonomy. Irrespective of its current taxonomy eligibility, CTS EVENTIM implements various measures to promote its environmental objectives, which are described in detail in this report.

### **Calculation of the taxonomy metrics**

The numerator and denominator for turnover, CapEx and OpEx are defined for the calculation of the taxonomy metrics in accordance with the requirements of the EU taxonomy:

Turnover:

- Denominator: Consolidated net sales of the entire company according to the consolidated income statement in accordance with IFRS.
- Numerator: Turnover from taxonomy-eligible and taxonomy-aligned activities.

Capital expenditure (CapEx):

- Denominator: Additions to intangible assets and property, plant and equipment in accordance with IFRS, excluding financial assets and excluding IFRS 16 Leases.
- Numerator: Investments in taxonomy-eligible and taxonomy-aligned activities.

Operating expenses (OpEx):

- Denominator: Direct, non-capitalised costs relating to research and development, building refurbishment measures, short-term leasing, maintenance and servicing.
- Numerator: Operating expenses for taxonomy-eligible and taxonomy-aligned activities

As there is no taxonomy capability for any economic activity, the numerator is 0 in all cases. Consequently, the shares of turnover associated with environmentally sustainable activities are 0% in each case. The shares of capital expenditure (CapEx) and operating expenses (OpEx) associated with environmentally sustainable activities are also 0%.

The above calculation of the percentage shares of turnover, investment and operating expenses in connection with assets or processes associated with taxonomy-eligible business activities is based on the Group accounting data, which forms the basis for the consolidated financial statements. These are actual values; no estimates had to be made. The audit of taxonomy alignment is omitted due to the absence of taxonomy-eligible business activities.

Because CTS EVENTIM has no activities in the areas of natural gas and nuclear energy, the corresponding forms from Delegated Regulation (EU) 2022/1214 are not published.

The complete declaration form for the EU taxonomy can be found in the appendix from page 66 onwards.

## E5 RESOURCE USE AND CIRCULAR ECONOMY

E5 IRO-1	Description of the processes for identifying and assessing the material impacts, risks and opportunities associated with resource use and the circular economy
E5-1	Policies related to resource use and circular economy
E5-2	Actions and resources related to resource use and circular economy
E5-3	Targets related to resource use and circular economy
E5-5	Resource outflows

The circular economy is playing an increasingly important role in the event industry, as it helps to utilise resources more efficiently and reduce waste.

CTS EVENTIM aims to promote the careful use of resources in the event industry and act in the interests of the circular economy in the long term. This ambition is also anchored the CTS EVENTIM sustainability strategy through the "Conserve resources" area of action.

### **E5 IRO-1: DESCRIPTION OF THE PROCESSES FOR IDENTIFYING AND ASSESSING THE MATERIAL IMPACTS, RISKS AND OPPORTUNITIES ASSOCIATED WITH RESOURCE USE AND THE CIRCULAR ECONOMY**

The circular economy is playing an increasingly important role in the event industry, as it helps to utilise resources more efficiently and reduce waste.

CTS EVENTIM aims to promote the careful use of resources in the event industry and act in the interests of the circular economy in the long term. This ambition is also anchored the CTS EVENTIM sustainability strategy through the "Conserve resources" area of action.

As part of the double materiality assessment (see section on materiality assessment in chapter General Information), the IROs listed in the table below were identified for the circular economy and resource inflows. These IROs and their derivation are first described in greater detail. Next, existing and planned guidelines, measures and targets for the strategic management of these IROs are described and relevant metrics are presented.

**Table 13: Material impacts, risks and opportunities - Resource utilisation and circular economy (E5)**

Impacts, risks, opportunities		Value chain			Time horizons		
		Upstream	Own operations	Downstream	< 1 year	1–5 years	> 5 years
<b>Resource outflows, including resource utilisation</b>							
1	–	<b>Impact (actual, negative)</b> Negative impact on the environment due to paper tickets sold	•		•	•	
<b>Waste</b>							
2	–	<b>Impact (actual, negative)</b> Waste generated by events		•	•	•	•
3	–	<b>Impact (actual, negative)</b> Improper disposal of waste at events (e.g. due to lack of sorting facilities)		•	•		
<b>Legend</b>							
–	Negative impact	+	Positive impact	X	Risk	✓	Opportunity

#### **Impact 1: Negative impact on the environment due to paper tickets sold (actual, negative)**

Production of the tickets and paper used for the envelopes requires the use of wood, water and energy, which – depending on the production standards – can contribute to deforestation and the strain on natural resources. As a popular type of memorabilia, (fan) tickets, are often kept and collected after the event. Despite this, a certain volume of paper tickets is disposed of after use, which can result in waste if they are not disposed of properly, i.e., recycled by the ticket buyer.

#### **Impact 2: Waste generated by events (actual, negative)**

Events can generate waste that cannot always efficiently be separated and recycled due to visitor behaviour. This can have an environmental impact, particularly at major events such as concerts, festivals and sporting events. In the Live Entertainment segment, the company's own activities can cause these impacts when CTS EVENTIM organises events at venues that are permanently or temporarily under the company's operational control. The impact in the value chain arises, for instance, from purchased service providers for catering and gastronomy services at self-organised events held in rented venues. In addition, waste brought in by visitors (e.g. tents at festivals) and disposable products purchased specifically for events (such as banners or props, etc.) also contribute to the volume of waste.

#### **Impact 3: Improper disposal of waste at events (e.g. due to lack of sorting facilities) (actual, negative)**

The sustainable disposal of waste is a challenge at many events, often due to inadequate waste separation or insufficient disposal options. This can result in inefficient waste management and cause an additional strain on the environment. The impact arises from the company's activities in the Live Entertainment segment in event venues temporarily or permanently controlled by CTS EVENTIM.

#### **E5-1: POLICIES RELATED TO RESOURCE USE AND CIRCULAR ECONOMY**

At present, there is no policy on waste management or resource utilisation. CTS EVENTIM plans to develop such a policy by the end of 2026.

## E5-2: ACTIONS AND RESOURCES RELATED TO RESOURCE USE AND CIRCULAR ECONOMY

For some time now, CTS EVENTIM has been implementing various measures to reduce the amount of waste at events and to improve waste disposal in self-controlled event venues. Instead of Group-wide policies, the Group's own event organisers develop and implement individual solutions that are tailored to the specific requirements and circumstances of each event. As examples, four measures that are regularly applied and continuously expanded are presented below:

### HURRICANE FESTIVAL – CREATING IMPACT

For its own festivals like the Hurricane Festival, FKP Scorpio focusses on minimal resource consumption and numerous recycling measures. Reusable systems replace single-use products; for instance, cups returnable for a deposit are available in the guest area and water dispensers for the crew to refill reusable bottles in the backstage area. Instead of plastic confetti, stage shows use recyclable material. Chemical-free and waterless dry toilet systems are used for some of the sanitary facilities.

To ensure proper waste disposal, waste islands are set up in the camping area with separate collection bins and recycling stations. In addition, a daily rubbish collection service makes waste disposal easier for guests. Commercial and production waste is separated at recycling stations in the backstage area.

The “Trasholution” initiative encourages festival visitors to hand in their rubbish at the designated collection points. For every bag of rubbish handed in, €1 is donated to social projects in the region. In addition, deposits are collected on disposable materials and the proceeds donated to various projects to help the homeless.

As festival guests often leave camping equipment behind, the organisers work with partner organisations to put these items to good use. Some of the tents, sleeping mats and sleeping bags left behind are donated to homeless charities, while bags and other products are made from festival banners that can no longer be used. To minimise food waste, surplus food is donated to the local food bank.

### LANXESS ARENA

The LANXESS arena completely dispenses with disposable plastic and plastic items. Specifically, this means dispensing with around 1.5 million disposable cups and over 845,000 plastic items per year.

In addition, there is a partnership with the association *Löwenkämpfer e.V.* to set up collection bins for bottle caps. The association donates the proceeds from the sale of the bottle caps for the benefit of seriously ill children. In order to reduce food waste, food donations are regularly given to various organisations after events.

### OPENAIR ST. GALLEN – RESPONSIBILITY

The amount of waste generated at the OpenAir Event St. Gallen has been continuously reduced for years. Measures such as a tent depot and the use of reusable cups contribute significantly to this. Disposable plastic is also completely dispensed with at this event, while various waste prevention concepts further promote waste reduction. The festival's merchandise is produced under fair working conditions and made from certified organic materials. In addition, old festival banners are transformed into wallets and bags.

### PROMOTING CHANGE – TICKETS

All paper tickets distributed by CTS EVENTIM are made of FSC®-certified paper (with the exception of tickets sent by post in the USA and Brazil). This is intended to ensure that the paper required for the tickets comes from forests that are managed according to strict environmental and social principles.

Unless kept as souvenirs after the event, physical event tickets are part of the waste generated by CTS EVENTIM. To reduce this, we are actively supporting the industry's transition to digital tickets. Less carbon is generated by avoiding printing and shipping. Although the trend towards digital tickets has been growing for years, CTS EVENTIM is also dependent on the needs and requirements of consumers and event organisers.

In addition, CTS EVENTIM has entered into a cooperation agreement with a waste disposal service provider under the EU Packaging Ordinance in order to be able to feed the packaging generated during ticket distribution into the dual recycling system in Germany. If disposed of correctly by the end customer, this ensures that the packaging put into circulation by CTS EVENTIM, such as envelopes for event tickets, is recycled and the resources returned to the cycle.

### **E5-3: TARGETS RELATED TO RESOURCE USE AND CIRCULAR ECONOMY**

As part of the CTS EVENTIM sustainability strategy, there are plans to create a reliable database for resource utilisation and the circular economy in 2025. This includes the systematic collection and analysis of recycling rates and the analysis of waste streams from selected events in order to identify potential for optimising the use of recyclable materials and waste avoidance. Next year, by the end of 2026, specific, measurable and outcome-oriented targets are to be set on this basis, both for reducing the relative volume of waste and for improving recycling rates. However, these measures can only be implemented in areas where CTS EVENTIM has operational control over the respective event venue. The overarching objective of reducing waste is supported in parallel by the aforementioned measures.

### **E5-5: RESOURCE OUTFLOWS**

#### **PRODUCTS AND MATERIALS**

In both the Ticketing and Live Entertainment segments, only a few physical products are marketed as this is not part of CTS EVENTIM's core business.

The most important physical product is the event ticket, which is issued to the customer. This takes place in the Ticketing segment's business model in particular and is also directly related to live events.

The main material used to produce the ticket is paper. CTS EVENTIM uses only FSC®-certified paper in order to minimise the impact on the environment. This information applies to all countries in which CTS EVENTIM operates, with the exception of USA and Brazil.

#### **WASTE**

The volume of waste was recorded in the three areas of office buildings, events (excluding festivals) and festivals. In fiscal year 2024, the total amount of waste generated by CTS EVENTIM's activities amounted to 8,383 tonnes, of which 3 tonnes was hazardous waste.

304 tonnes of this waste is attributable to CTS EVENTIM's office locations. 6,388 tonnes of waste are attributable to events (excluding festivals) and 1,691 tonnes to festivals organised by CTS EVENTIM.

The relevant waste streams include residual waste, organic waste, plastic waste and paper waste from CTS EVENTIM's office operations and ticket production.

The waste generated includes organic waste (office waste, catering and catering waste from events and festivals), plastics and paper.

The total volume of waste was determined by randomly sampling the waste volumes at CTS EVENTIM's office locations. The resulting average values were extrapolated to the total amount generated by employees. In addition, random samples of waste quantities per visitor and day at festivals and per event were recorded in order to derive average values that were extrapolated on the basis of the visitor numbers at the events and festivals organised by CTS EVENTIM.

On the basis of the current data, work is being carried out to enable a more detailed differentiation of the individual recycling processes and waste treatment types in future.

# S1 OWN WORKFORCE

S1 SBM-2	Interests and views of stakeholders
S1 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model
S1-1	Policies related to own workforce
S1-2	Processes for engaging with own workers and workers' representatives about impacts
S1-3	Processes to remediate negative impacts and channels for own workers to raise concerns
S1-4	Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities
S1-6	Characteristics of the Undertaking's Employees
S1-14	Health and safety metrics
S1-17	Incidents, complaints and severe human rights impacts

CTS EVENTIM's success is founded on motivated and qualified employees and up-and-coming talent. The CTS Group is actively committed to secure employment conditions, a positive corporate culture and the promotion of health, satisfaction and professional development of its employees. Through targeted preventative health programmes and a diverse team, CTS EVENTIM is not only creating an appreciative environment, but is also promoting creativity and productivity. At the same time, the company is aware of the risks associated with the shortage of skilled labour and counters these risks through ongoing training initiatives, targeted measures to enhance its attractiveness as an employer and adjustments to its recruiting process in line with evolving market conditions.

## S1 SBM-2: INTERESTS AND VIEWS OF STAKEHOLDERS

Employee orientation is an integral part of business conduct. Employees are crucial for CTS EVENTIM, and their interests are always taken into account. The head of Human Resources reports directly to the CEO and works in close consultation with the Executive Board to further improve the HR strategy. The CTS Group conducts quarterly pulse surveys as part of a corporate listening programme to gauge employee sentiment and current issues. The ESG strategy aims to develop measures by the end of 2026 to standardise, improve and expand the existing mechanisms for incorporating the perspective of the workforce across the Group. The aim is to better emphasise and recognise employee achievements and contributions.

## S1 SBM-3: MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

As part of the materiality analysis (see ESRS 2 IRO-1), CTS EVENTIM identified the IROs shown in the table below as material in relation to the topic area "Own workforce". The material IROs and possible courses of action for their management are described below. Next, existing and planned policies, measures and targets as well as relevant metrics relating to the company's own workforce are presented.

**Table 14: Material impacts, risks and opportunities – Own workforce (S1)**

Impacts, risks, opportunities			Value chain			Time horizons		
			← Upstrea m	⟳ Own operatio ns	→ Downstr eam	< 1 year	1–5 years	> 5 years
<b>Secure employment</b>								
1	+	<b>Impact (potential, positive)</b> Satisfaction and motivation of your own workforce through secure employment relationships		●		●	●	
1	+	<b>Opportunity (potential, positive)</b> Increased productivity through a positive corporate culture and satisfied employees.		●		●	●	
<b>Working hours</b>								
1	-	<b>Risk (potential, negative)</b> Lack of qualified personnel due to the shortage of skilled labour		●		●	●	
<b>Appropriate remuneration</b>								
2	+	<b>Impact (potential, positive)</b> Satisfaction and motivation of your own workforce through appropriate remuneration		●		●	●	
<b>Work-life balance</b>								
3	+	<b>Impact (potential, positive)</b> Employee satisfaction through the promotion of a good work-life balance		●		●	●	
<b>Health and safety</b>								
4	+	<b>Impact (potential, positive)</b> Improving the health and well-being of our own workforce through preventive health programmes, training and other measures		●		●	●	
5	-	<b>Impact (potential, negative)</b> Health impairments of the company's own of the workforce due to accidents at work		●		●	●	
<b>Diversity and equal opportunities</b>								
2	✓	<b>Opportunity</b> Increased creativity and productivity through a diverse and international workforce.		●		●	●	
<b>Training and skills development</b>								
6	+	<b>Impact (potential, positive)</b> Satisfaction and motivation due to professional progress through training and further education of employees		●		●	●	

#### Legend

- ⊖ Negative impact
- ⊕ Positive impact
- ✗ Risk
- ✓ Opportunity

#### Impacts 1–3 and 6: Satisfaction and motivation of your own workforce through secure employment relationships (potential, positive)

As a responsible employer, CTS EVENTIM endeavours to actively care for the satisfaction and well-being of its employees and their development opportunities. The commitment to employee satisfaction, motivation and well-being is an important part of CTS EVENTIM's business model, as the company's success is largely driven by a competent and motivated workforce with a long-term commitment. The aforementioned impacts are each categorised as positive and potential, and they affect the entire workforce.

### **Opportunity 1: Increased productivity through a positive corporate culture and satisfied employees.**

A positive corporate culture and satisfied employees are both an opportunity and a key concern for CTS EVENTIM. Employees with long-term motivation increase productivity and contribute directly to the success of the company. The CTS Group therefore actively promotes the satisfaction, motivation and well-being of its employees in order to realise positive impacts and business opportunities. The opportunity arises from the potential positive impacts of CTS EVENTIM's commitment to employee satisfaction, motivation and well-being described above.

### **Risk 1: Lack of qualified personnel due to the shortage of skilled labour**

In times of a general shortage of skilled labour, CTS EVENTIM also faces the risk of being unable to find sufficient qualified staff, which could have a negative impact on the company's performance and competitiveness. The materialisation of this risk depends largely on CTS EVENTIM's attractiveness as an employer and the effective development of new talent pools.

### **Impacts 4+5: Health and safety (potential, positive/negative)**

Preventive health programmes, training and other measures to potentially improve the health and well-being of the workforce can also have a long-term positive impact on the performance of all employees and thus contribute to the success of the company (see opportunity 2).

Accidents at work represent a potential and negative impact on the health and well-being of the workforce. They can lead to significant health impairments, which not only jeopardise employees' physical integrity and ability to work, but also increase their psychological stress. Such incidents have an impact on the personal and professional lives of those affected and over the long term can reduce satisfaction and motivation within the company. Although any employee could potentially be affected by accidents at work, the risk is considered to be slightly higher in the Live Entertainment segment due to the working environment and the at times more physical nature of the work.

These potential impacts are an integral part of CTS EVENTIM's day-to-day operations. They go hand in hand with the business model. The health and safety of employees can have a significant impact on the company's success. Each of the impacts described above affect the entire workforce.

### **Opportunity 2: Increased creativity and productivity through a diverse and international workforce**

Treating all employees with respect and appreciation, regardless of their gender, nationality, religion, sexual orientation or disability, can have a positive impact on the entire workforce and strengthen cooperation between employees. A diverse team and international workforce foster a particularly creative and productive working environment. Both are essential in the IT and event industry. For this reason, CTS EVENTIM considers diversity, and with it a corporate culture based on equality and equal opportunities, to be an opportunity.

### **RISKS WITH REGARD TO FORCED LABOUR OR CHILD LABOUR**

Generally, there are no material risks with regard to forced labour or child labour in CTS EVENTIM's business activities within its own workforce. Due to the nature of the industry and the geographical areas in which CTS EVENTIM operates, there are no relevant dangers in these areas.

## **MATERIAL IMPACTS FROM TRANSITION PLANS**

CTS EVENTIM has not yet developed any plans for the transition to a greenhouse gas-neutral economy and currently does not see any material impacts, opportunities or risks for the company's own workforce that could arise from such plans.

## **DESCRIPTION OF THE WORKERS AFFECTED BY MATERIAL IMPACTS**

In the Ticketing segment, CTS EVENTIM employs staff in the typical roles of a corporate group, as well as in the IT environment (software development, operations, etc.). Freelancers are also used for temporary and specialised tasks, particularly in software development, product management and business intelligence.

In the Live Entertainment segment, the companies of the CTS Group employ direct staff in all functions required for the organisation of cultural events. These include, in particular, the functional areas of planning and organisation, logistics and technology, marketing and communication, customer and participant management, security and risk management as well as creative tasks (concept development, design and decoration, moderation). Workers who are not directly employed, such as temporary workers and service providers, often also work in some functional areas, particularly in the areas of security, logistics and technology.

### **S1-1: POLICIES RELATED TO OWN WORKFORCE**

All actions by employees of CTS EVENTIM are on the basis of prevailing laws. In addition, CTS EVENTIM has laid down a fundamental policy on conduct in its Code of Conduct, which applies throughout the Group. This set of rules, which is binding for all employees, serves as a central guideline for all professional activities and business relationships. It sets standards for ethical conduct across countries, companies and legal systems. The Code of Conduct also stipulates that CTS EVENTIM respects internationally recognised human rights and categorically rejects all forms of forced and child labour.

### **S1-2: PROCESSES FOR ENGAGING WITH OWN WORKERS AND WORKERS' REPRESENTATIVES ABOUT IMPACTS**

The perspectives and opinions of the company's own employees are actively included in the company's decision-making process, particularly with regard to the management of positive and negative impacts. In Ticketing Germany, for example, this dialogue takes place directly and regularly at least every six months. Key methods include so-called corporate listening formats used by the Human Resources (HR) department and talent management tools employed by management. Responsibility for this dialogue lies with the Head of HR and the managers. The dialogue has been found to be highly effective. The HR department analyses the results and takes them into account in further improvements to the HR strategy. If concerns are raised during the dialogue processes relating to potentially marginalised or particularly vulnerable groups such as women, migrants, pregnant women or people with disabilities, these would be taken into account.

### **S1-3: PROCESSES TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR OWN WORKERS TO RAISE CONCERN**

CTS EVENTIM has established a grievance mechanism. The grievance mechanism, including the rules of procedure, is accessible internally and publicly. Potentially involved parties were taken into account when setting up the grievance mechanism. CTS EVENTIM also considers the system to be an early warning system, raising awareness of risks in the company's own segment or in the supply chain. Its effectiveness is reviewed annually and on an ad hoc basis. If necessary, revisions are made to the procedure or the preventive and corrective measures taken.

CTS EVENTIM provides employees with an electronic whistleblower system, the CTS EVENTIM Compliance Helpline. Reports can also be submitted anonymously and are first received by an independent body and analysed (see "Governance" chapter).

In addition, CTS EVENTIM regularly conducts employee surveys to draw attention to any abuses.

### **S1-4 TAKING ACTION ON MATERIAL IMPACTS ON OWN WORKFORCE, AND APPROACHES TO MITIGATING MATERIAL RISKS AND PURSUING MATERIAL OPPORTUNITIES RELATED TO OWN WORKFORCE, AND EFFECTIVENESS OF THOSE ACTIONS**

#### **FEEDBACK MECHANISMS**

The CTS Group's existing feedback processes were revised in the reporting year in order to improve the comparability and transparency of employee performance and contributions. Key elements include optimised feedback opportunities for the workforce and structured performance and skills reviews with managers. These measures promote dialogue, enable individual successes to be recognised and reinforce appreciation for the work performed.

The new feedback mechanisms will first be used by employees in the Ticketing Germany area. They will also be available to other Group companies, however, with responsibility for implementation being with respective local units.

The technical implementation of the measure began with a pilot phase in the reporting year and will continue in 2025. The aim is to use performance and skills reviews to create targeted and customised development paths for employees, increase transparency and appreciation and thus strengthen employee loyalty and satisfaction in the long term.

In addition, opinions are gauged and reports of employee commitment are recorded using a variety of other feedback formats such as the method corporate listening mentioned above. Onboarding and exit surveys also make it possible to identify the corporate culture and potential areas for improvement. The Net Promoter Score (NPS) is also used here to measure general employee feedback and to better understand changes in the culture.

This measure therefore contributes in particular to the promotion of Impact 6 and Opportunity 1.

## **COMMUNICATION OF THE MISSION STATEMENT**

The management mission statement was communicated more intensively in the reporting year. This targeted communication promotes a uniform corporate culture and reinforces employee identification with the company. In this way, CTS EVENTIM is working to mitigate the risk of higher staff turnover and the effects of the shortage of skilled worker (risk 1).

The effectiveness of this measure is checked by analysing the feedback from the monitored formats, including onboarding and exit surveys, as well as reviews on platforms such as Kununu. These indicators are continuously monitored and analysed in order to gain insights into the acceptance and understanding of the mission statement and the corporate culture and to be able to react to changes in a targeted manner. This is intended to further promote Opportunity 1 (“Increased productivity through a positive corporate culture and satisfied employees”). The measure is not linked to specific policies or objectives.

## **FURTHER IMPROVEMENTS TO RECRUITING PROCESSES**

In order to take local conditions into account in relation to the respective labour market and the needs of the various Group units, recruiting of qualified personnel at CTS EVENTIM is largely a decentralised process, i.e., the local companies are responsible for recruiting. Nevertheless, the local recruiting processes follow centralised strategies and policies, supplemented by a Group-wide exchange of best practices on further improvements and new approaches. Further improvements include, for example, regular measurement of “time to hire” and “time to fill” as key metrics for recruiting efficiency, continuous review and optimisation of recruiting processes, and collection of feedback to identify further potential for improvement. Another important component is targeted communication via platforms such as LinkedIn, in order to increase visibility of CTS EVENTIM as an employer among potential applicants.

Recruiting processes within the Group were also continuously optimised during the reporting year in order to respond to the specific challenges of the respective labour markets in a targeted manner. The aim of the further developments is to enable vacancies to be filled through more efficient and optimised recruiting processes and, in doing so, more quickly counteract any shortage of skilled workers (Risk 1 “Lack of qualified personnel due to shortage of skilled workers”).

## **ADVANCEMENT OF DIVERSITY**

Measures to promote diversity are continuously implemented in the company. Diversity is specifically taken into account in the recruitment processes. International recruiting is another method of further advancing this promotion of diversity. The focus here is on attracting talent from different cultural and professional backgrounds in order to bring diverse perspectives and experience to the company.

In addition, employee perceptions and commitment are collected in this area as part of the feedback formats mentioned above. No specific diversity policy exists as yet, but diversity is recognised and promoted as an essential part of the corporate culture. The effectiveness of the measures to promote diversity throughout the Group is monitored and evaluated using the results of the surveys. The measures are primarily aimed at reinforcing the positive impacts of an inclusive and appreciative corporate culture on employees and the opportunities for realising greater creativity and productivity through diverse teams and an international workforce.

## BENCHMARKING FOR APPROPRIATE REMUNERATION

To promote the satisfaction and motivation of its own workforce, CTS EVENTIM relies, among other things, on secure employment and appropriate and competitive remuneration (Impacts 1 and 2). As part of its ongoing processes in the reporting year, CTS EVENTIM once again carried out benchmarking on appropriate remuneration in advance of salary reviews in order to regularly compare employees' salaries with market standards based on their job profiles. The aim of this measure is to use these market analyses to ensure transparency regarding the competitiveness and fairness of salaries and, if necessary, to make appropriate salary adjustments, thereby increasing employee satisfaction. The company takes these steps to contribute to financial security and thus to the sustainable safeguarding of its employees' standard of living and quality of life. CTS EVENTIM, in this way, is pursuing the ambition set out in its HR strategy to promote a forward-looking, high-performance organisation and culture.

## HEALTH AND WELL-BEING / MENTAL HEALTH

CTS EVENTIM offers all employees in the company various options to find a balance between work and participation in social and family life. The requirements and needs vary greatly within the different regions and countries of a globally active group and in light of specific labour market conditions. For Germany, these offers and measures include the option of part-time employment and remote working arrangements. There are also programmes to promote physical and mental health. These counteract stress and overwork, which also contributes to employee satisfaction.

In the reporting year, CTS EVENTIM expanded its offerings to promote mental and physical health in a targeted manner in order to sustainably improve the well-being of its employees. For example, CTS EVENTIM employees have access to a mental health care programme for individuals and their families through external counselling and support services. In addition, measures are already in place such as the provision of medically necessary office furniture and subsidies for computer glasses. Flu vaccinations and other vaccinations are offered on site at some locations.

These examples of measures are for Ticketing Germany, with each subsidiary customising its offerings to the individual needs of its own employees.

To promote a good work-life balance (Impact 3), employees have the option of working from home. CTS EVENTIM also emphasises the importance of office presence in order to maintain a lively working environment. The specific arrangements vary from company to company and are customised to their individual work models. There are also options for part-time employment. These measures are intended to provide employees with some relief, increase their productivity and motivation and establish a work culture that promotes health in the long term.

## EMPLOYEE DEVELOPMENT

Training and the further development of employees' own skills are further aspects that support the long-term satisfaction and motivation of the workforce. For this reason, CTS EVENTIM promotes the career development of its employees through training and further development programmes. CTS EVENTIM is continuously expanding and improving its training and development programmes. Based on the needs analysis conducted in the talent management process, the training programmes are regularly reviewed and revised to ensure that they meet the individual and professional needs of the employees. In principle, an individualised approach is taken here: The respective personal needs are identified during performance reviews and appropriate measures are then planned. Through a targeted survey of development requirements, customised programmes can be developed or external training measures commissioned in order to optimally promote employee potential and support their long-term professional development. The local Group units are once again responsible for identifying needs and for planning and implementing specific, individual measures and programmes.

Through these measures, CTS EVENTIM specifically promotes the positive Impact 6 "Satisfaction and motivation due to professional progress through employee training and development".

## **S1-5: TARGETS RELATED TO MANAGING MATERIAL NEGATIVE IMPACTS, ADVANCING POSITIVE IMPACTS, AND MANAGING MATERIAL RISKS AND OPPORTUNITIES**

CTS EVENTIM has not yet formulated any targets in accordance with the ESRS criteria (measurable, time-bound and outcome-oriented). However, the CTS Group does have qualitative targets that are to be translated into ESRS-compliant targets.

The primary objective of CTS EVENTIM's HR department is to support the company's growth and success by attracting, developing and retaining talented employees. The HR department controls and manages key processes, tools and systems designed to promote a high-performance, forward-looking organisation and culture. In addition, the HR department provides meaningful, data-driven insights for effective people management and offers employees comprehensive benefits throughout their careers at CTS EVENTIM. These include a secure and modern workplace, fair pay and other benefits to ensure job satisfaction.

At the beginning of each year, HR defines the priorities, specific initiatives and targets for the coming year. Progress on the implementation of these initiatives is reviewed every three to four months. The objectives are coordinated with the CEO.

## **S1-6: CHARACTERISTICS OF THE UNDERTAKING'S EMPLOYEES**

In addition to the German market, the Ticketing segment of CTS EVENTIM also operates in Belgium, Brazil, Bulgaria, Chile, Denmark, Finland, France, the UK, Israel, Italy, Croatia, the Netherlands, Norway, Austria, Peru, Poland, Portugal, Romania, Sweden, Switzerland, Slovenia, Spain, Hungary and USA.

Besides Germany, the Live Entertainment segment of the company also operates in Belgium, Denmark, Finland, France, the UK, Italy, Japan, the Netherlands, Norway, Austria, Poland, Sweden, Switzerland, Singapore, Spain, South Korea and USA.

In the 2024 financial year, CTS EVENTIM had a total of 5,164 employees, of whom 2,996 worked in Ticketing and 2,168 in Live Entertainment. The vast majority of employees in both divisions work in Germany.

**Table 15: Personnel metrics**

Gender	Number of employees*
Male	2,356
Female	2,585
Other	4
Not reported	219
<b>Total Employees</b>	<b>5,164</b>

\* Extrapolation of gender distribution based on 68.8 percent of the workforce.

Country*	Number of employees
Germany	2,429
Netherlands	369
United Kingdom	312
Austria	305
Switzerland	266
Italy	274
USA	215
France	205
Chile	121
Finland	112
Peru	101
Spain	84
Denmark	68
Israel	62
Other	240

\* For all countries with 50 or more employees

	Female	Male	Other	Not reported	Total
<b>Number of employees</b>	2,585	2,356	4	219	5,164
<b>Number of permanent employees</b>	1,965	2,029	3	207	4,204
<b>Number of temporary employees</b>	619	327	1	12	960
<b>Number of non-guaranteed hours employees</b>	0	0	0	0	0

\* Extrapolation of gender distribution based on 68.8 percent of the workforce.

Employee turnover totalled 16.5 percent. 799 employees left the Group in the reporting period. This figure was extrapolated on the basis of 68.8 percent of the workforce and thus provides an approximate value.

Unless otherwise stated, the data is given as the number of persons. Unless otherwise stated, the figures were reported as at the reporting date of December 31, 2024. In alignment with the annual report, the metrics exclude temporary employees and inactive employees.

#### **S1-14: HEALTH AND SAFETY METRICS**

As CTS EVENTIM only has the figures for part of the company, and the overall Group figures are not yet available, reporting will take place next year.

#### **S1-17: INCIDENTS, COMPLAINTS AND SEVERE HUMAN RIGHTS IMPACTS**

In the 2024 financial year, CTS EVENTIM received a total of three reported grievances relating to discrimination and harassment in its own workforce.

The reports were received via the company's internal channels for grievances.

Three incidents were investigated in the reporting year. Disciplinary measures or corrective action plans were initiated all incidents.

No cases of serious human rights violations (e.g., forced labour, human trafficking or child labour) were identified in the reporting year.

No significant fines, sanctions or compensation payments were imposed on CTS EVENTIM in the reporting year in connection with the incidents described above.

## S2 WORKERS IN THE VALUE CHAIN

S2 SBM-2	Interests and views of stakeholders
S2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model
S2-1	Policies related to workers in the value chain
S2-2	Processes for engaging with workers in the value chain about impacts
S2-3	Processes to remediate negative impacts and channels for workers in the value chain to raise concerns
S2-4	Taking action on material impacts on workers in the value chain, and approaches to managing material risks and pursuing material opportunities related to workers in the value chain, and effectiveness of those actions
S2-5	Targets related to IROs

As an international company, CTS EVENTIM is aware of its responsibility towards the employees along the entire value chain. This also includes supplier and subcontractor workforces. This is not only an ethical obligation, but also a decisive factor for the long-term stability and resilience of the value chain as well as for the company's reputation and competitiveness.

### S2 SBM-2: INTERESTS AND VIEWS OF STAKEHOLDERS

The activities along the upstream and downstream value chain and the concerns of the workers within this value chain play a central role in business conduct. As part of CTS EVENTIM's ESG strategy, further expansions to the anchoring of sustainability issues through new organisational structures are planned (ESG governance). One of the secondary goals is to establish a code of conduct for suppliers that focuses on issues of value chain workers. This code of conduct was approved by the Executive Board in the reporting year and will be applied from the beginning of 2025. There is also a grievance mechanism that is accessible to third parties. The interests of value chain workers were analysed and taken into account (for further details, see S2-2).

### S2 SBM-3: IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

As part of the materiality analysis (see ESRS 2 IRO-2), CTS EVENTIM identified two material impacts related to the topic of value chain workers. First, various groups of workers in the CTS Group's value chain are described below. The IROs, their location in the value chain and the time horizon in which they occur are presented in the following table. The listed IROs are then described in more detail and the regulations, measures and objectives for managing these impacts are presented.

## DESCRIPTION OF WORKERS IN THE VALUE CHAIN

The company's value chain workers include both direct and indirect employees who work at various points around the world in CTS EVENTIM's supply and service chain.

The downstream value chain mainly comprises workers who work for companies commissioned by CTS EVENTIM in Europe. These include cleaning staff, personnel for setting up and dismantling events, private security staff, IT specialists, technicians and catering staff. The various degrees of effect caused by material impacts are explained in detail below for the respective impacts.

No material risks with regard to forced labour or child labour have been identified in CTS EVENTIM's business activities in connection with value chain workers. Due to the specific characteristics of the industry and the geographical regions in which CTS EVENTIM operates, there are no significant risks in these areas. A recent analysis of compliance with the German Supply Chain Duty of Care Act has confirmed this assessment.

**Table 16: Material impacts, risks and opportunities – Workers in the value chain (S2)**

Impacts, risks, opportunities	Value chain			Time horizons		
	Upstream	Own operations	Downstream	< 1 year	1–5 years	> 5 years
<b>Health and safety</b>						
1  Impact (potential, negative) Health impairments and risks to health and health and life for employees in the value chain	•		•		•	
Concerns issues of secure employment, working time, fair pay, social dialogue, freedom of association, including the existence of works councils, collective bargaining, work-life balance, and health and safety)						
2  Impact (potential, positive) Fair treatment and equal opportunities for employees in the value chain	•			•	•	

### Legend

 Negative impact

 Positive impact

 Risk

 Opportunity

### Impact 1: Health impairments and risks to health and health and life for employees in the value chain (potential, negative)

Inappropriate working conditions or inadequate safety precautions pose a potential health risk in the workplace. CTS EVENTIM recognises this risk in both the upstream and downstream value chain and takes the necessary measures to protect employees in the value chain from negative impacts.

A lack of health measures can affect the well-being of workers and cause physical and psychological damage, which can have a significant impact on the quality of life of those affected. Health impairments can affect not only individual workers but also other people, for example if accidents at work lead to longer periods of illness or the loss of the main income in families. This potential impact exists with regard to individual incidents.

The impact relates primarily to certain groups of workers who are exposed to an increased risk of accidents at work. This may depend on the activity, local safety regulations or industry-specific hazards. Employees in countries with poor health and safety regulations or those with inadequate implementation and monitoring of safety standards are particularly at risk. This impact is categorised as potentially negative for the workers.

Despite numerous precautions, the potential for negative impacts on the health of employees in the value chain is inherent in CTS EVENTIM's business model and in the event industry. For this reason, a commitment to health and safety, including along the value chain, is an integral part of CTS EVENTIM's daily activities.

#### **Impact 2: Fair treatment and equal opportunities for employees in the value chain** (potential, positive)

Fair treatment and equal opportunities for employees along the value chain include aspects such as secure employment, appropriate remuneration, working time regulations, social dialogue and the protection of freedom of association. These aspects improve the well-being of value chain workers.

The impact is categorised as potential and positive. However, the positive effects are not evenly distributed across all workers. Certain groups, such as employees in countries with low wage levels or in positions with lower qualifications, benefit particularly strongly from fair treatment, for example in the form of appropriate remuneration. The degree of equal opportunities and protection rights often depends on the country-specific legal and social framework conditions.

The impact is closely linked to CTS EVENTIM's business relationships, especially with suppliers and customers. The CTS Group's business model is based on long-term and trusting relationships with all participants in the value chain, which requires fair treatment and equal opportunities for value chain workers. The commitment to equal opportunities and fair treatment, including along the entire value chain, is therefore a fundamental principle followed by CTS EVENTIM.

#### **S2-1: POLICIES RELATED TO WORKERS IN THE VALUE CHAIN**

CTS EVENTIM has established several policies to appropriately address these impacts. The central framework for this is the law applicable in the respective markets. In addition, CTS EVENTIM has defined a basic policy governing conduct in its Group-wide code of conduct. This code sets standards for the ethical conduct of all employees across countries, companies and legal systems including towards value chain workers. The code of conduct also stipulates that CTS EVENTIM respects internationally recognised human rights and strictly rejects all forms of forced and child labour.

A set of rules applicable to suppliers (and thus indirectly also to value chain workers), the code of conduct for suppliers, was developed in the reporting year, approved by the Executive Board, and will be implemented in 2025 for existing and new business relationships based on a risk assessment.

CTS EVENTIM has appointed a human rights officer. This function is performed by the Compliance Committee. Among other things, it is responsible for monitoring the investigation of suspected or actual serious violations of regulations, such as human trafficking, forced labour or child labour. An internal policy approved by the Executive Board defines the responsibilities of the Compliance Committee.

The procedure description for the whistleblower system is published on the CTS EVENTIM website. This is explained in more detail under S2-3.

There are currently no reports of violations of the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises involving workers in the upstream or downstream value chain.

## **S2-2: PROCESSES FOR ENGAGING WITH WORKERS IN THE VALUE CHAIN ABOUT IMPACTS**

CTS EVENTIM has analysed the interests of potentially affected value chain workers and taken them into account when setting up the grievance mechanism. In particular, the analysis includes identifying relevant groups and checking whether access to the procedure is guaranteed for all parties involved.

In addition, the interests of marginalised or particularly vulnerable groups, such as female workers or people with disabilities, were identified and given special consideration.

## **S2-3: PROCESSES TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR WORKERS IN THE VALUE CHAIN TO RAISE CONCERNs**

CTS EVENTIM does not tolerate any violations of applicable law, internal policies or the CTS EVENTIM code of conduct. It is therefore important that potential misconduct by employees or suppliers is identified as quickly as possible and stopped. To this end, Group Compliance operates an independent, impartial and confidential whistleblower system for the entire CTS Group.

Employees and third parties, including customers and suppliers, have the opportunity to report possible violations via confidential reporting channels and thus contribute to their resolution.

As the responsible internal reporting office, Group Compliance checks incoming reports for possible violations by employees or suppliers of the CTS EVENTIM Group.

The information is processed promptly and analysed carefully and systematically. If there is an initial suspicion of a possible offence, a suitable (internal or external) body will be commissioned to investigate the case. The investigating body will discuss the facts of the case in a confidential setting together with the person providing the information. If possible, targeted questions will be used to further determine the facts of the case. Finally, the next steps are explained in order to make the further investigation transparent and, if necessary, to involve the whistleblower. Once the facts of the case have been investigated, the results of the investigation are assessed and a recommendation for sanctions is issued if misconduct is found. If necessary, criminal prosecution authorities are informed. If no offence can be established during an investigation, or if there is no evidence of an offence, the investigation will be closed.

The CTS EVENTIM whistleblower system fulfils both the requirements of the German Whistleblower Protection Act ("HinSchG") and the requirements for the grievance mechanism under the German Supply Chain Due Diligence Act ("LkSG"). The basic principles of whistleblower management include the principle of fair proceedings and the protection of whistleblowers from reprisals.

## **S2-4: TAKING ACTION ON MATERIAL IMPACTS ON WORKERS IN THE VALUE CHAIN, AND APPROACHES TO MANAGING MATERIAL RISKS AND PURSUING MATERIAL OPPORTUNITIES RELATED TO WORKERS IN THE VALUE CHAIN, AND EFFECTIVENESS OF THOSE ACTIONS**

### **CONDUCTING A RISK ANALYSIS IN ACCORDANCE WITH THE SUPPLY CHAIN DUTY OF CARE ACT**

In the reporting year, a comprehensive risk analysis was carried out in accordance with the requirements of the German Supply Chain Duty of Care Act (Lieferkettensorgfaltspflichtengesetz), which included the entire Group and the downstream supply chain. The aim was to identify potential negative impacts on value chain workers and to develop suitable measures to address them.

The results of the analysis led to the realisation that a code of conduct for suppliers and written principles on health and safety and anti-discrimination are necessary in the company's own segment in order to anchor human rights standards and due diligence obligations in a binding manner. In future, the effectiveness of the measures will be monitored by analysing the implementation of and compliance with this law in the supply chain and the principles in our own business activities.

### **UPDATING THE WHISTLEBLOWER SYSTEM**

As part of compliance with the LkSG, the existing whistleblower system was reviewed in early 2024. The aim of this measure was to ensure compliance with the legal requirements and to enhance the system in order to fulfil the specific requirements of the LkSG. The effectiveness of the system is reviewed annually by analysing processing times and the results of the processed reports.

### **OTHER INITIATIVES**

As part of risk management, the human rights officer monitors the process for identifying significant negative impacts and reports regularly to the Executive Board in this context. The necessary and appropriate measures are determined through regular risk analyses in accordance with the requirements of the LkSG. In addition, reported cases are used to draw conclusions about necessary measures. The results of these analyses are reported to the Group Executive Board, while the human rights officer monitors the implementation of planned measures for which individual departments are responsible.

No serious human rights-related incidents were reported to CTS EVENTIM in the reporting year. However, the company is aware that there are increased risks in the areas of safety and discrimination/harassment, as there are no binding written guidelines in these areas. Corresponding policies are already being developed. Their introduction is planned for 2025.

## **S2-5: TARGETS RELATED TO MANAGING MATERIAL NEGATIVE IMPACTS, ADVANCING POSITIVE IMPACTS, AND MANAGING MATERIAL RISKS AND OPPORTUNITIES**

One of CTS EVENTIM's principles is to continuously improve and develop its compliance management system. An important pillar of this is the CTS EVENTIM whistleblower system described above (see S2-3).

CTS EVENTIM has not yet formulated any measurable, time-bound and outcome-oriented targets. However, there are qualitative targets that are to be substantiated into ESRS-compliant targets. The fundamental aim is to review existing Group policies with regard to ESG aspects and revise them if necessary. This includes:

- Expanding and continuously improving the compliance management system
- Continuous employee training by target group on existing conduct policies, with regard to working with suppliers
- Implementing the Group-wide supplier code of conduct

## S4 CONSUMERS AND END-USERS

S2 SBM-2	Interests and views of stakeholders
S2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model
S4-1	Policies related to consumers and end-users
S4-2	Processes for engaging with consumers and end-users about impacts
S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns
S4-4	Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions
S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

CTS EVENTIM's success is based on the clear corporate goal of creating unique and unforgettable live entertainment experiences and further enhancing the user experience through a smooth ticketing process. It is a matter of course for the company to actively gather feedback from consumers and end users, i.e., ticket buyers, in order to fully understand their desires and expectations and to continuously optimise processes, software and services on the basis of this – always with the aim of offering an outstanding live experience.

### S4 SBM-2: INTERESTS AND VIEWS OF STAKEHOLDERS

CTS EVENTIM's consumers and end users are primarily ticket buyers and event visitors. For the most part, these also correspond to the CTS Group's end customers. Their satisfaction is constantly evaluated in order to provide the company's management with a reliable basis for decision-making. In the Ticketing segment, this is achieved through surveys on satisfaction with the online shop, customer service and the purchasing process, as well as through analyses of user behaviour in the online shop. In this way, the product range, processes and services can be improved in the interests of end users and consumers. CTS EVENTIM concert and festival organisers also regularly collect customer feedback in the Live Entertainment segment. This information is used to make ongoing adjustments to event offerings and formats in order to promote long-term customer loyalty and strengthen the market position.

### S4 SBM-3: MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

As part of the materiality analysis (see also ESRS 2 IRO-1), CTS EVENTIM identified six material IROs that relate to consumers and end users. These IROs, their location in the value chain and the time in which they occur are presented in the table below. The IROs are then described in greater detail and the corresponding strategies, processes and objectives in connection with consumers and end users are presented.

**Table 17: Material impacts, risks and opportunities – consumers and end users (S4)**

Impacts, risks, opportunities			Value chain			Time horizons		
			← Upstream	Own operations	→ Downstream	< 1 year	1–5 years	> 5 years
<b>Data protection</b>								
1	–	<b>Impact (potential, negative)</b> Customer dissatisfaction due to inappropriate handling of personal and confidential data		●	●			●
<b>Access to (quality) information</b>								
2	+	<b>Impact (potential, positive)</b> Easier access to quality information to promote informed purchasing decisions		●	●			●
<b>personal security</b>								
3	–	<b>Impact (potential, negative)</b> Endangering the mental or physical health of visitors at events		●	●			●
<b>Access to products and services</b>								
4	–	<b>Impact (potential, negative)</b> Insufficient inclusion due to lack of accessibility during ticket ordering and at events		●	●			●
5	+	<b>Impact (potential, positive)</b> Access to diverse culture and preservation of artistic freedom through responsible event planning and agreements		●	●		●	
<b>responsible marketing practices</b>								
6	–	<b>Impact (potential, negative)</b> Presentation of harmful content to the public in event marketing		●		Ticketing		●
<b>Data protection</b>								
1	X	<b>Risk</b> Fines or reputational risks due to improper handling of data or non-compliance with data protection regulations.		●	●	Ticketing & Live		●

**Legend**

- Negative impact
- + Positive impact
- X Risk
- ✓ Opportunity

**Impact 1: Customer dissatisfaction due to inappropriate handling of personal and confidential data (potential, negative)**

CTS EVENTIM is aware that the improper handling of personal and confidential data of customers and end users can lead to harm to the individuals concerned and a loss of trust. The CTS Group has therefore identified this as a significant potential impact associated with the business model due to the necessary processing of customer data, such as for ticket delivery or admission control, and one which must be taken into account in business activities. Responsible handling of personal data is essential for the operation and further growth of CTS EVENTIM. The company primarily stores and processes personal data in order to fulfil its business purpose in ticketing and event management. In addition, data is analysed in accordance with data protection regulations in order to improve existing offers and develop new ones. The handling of personal data is strictly regulated in all markets in which CTS EVENTIM operates and is subject to special attention within the industry. The impact was therefore categorised by CTS EVENTIM as a potential individual incident that is not systemically widespread.

### **Impact 2: Easier access to quality information to promote informed purchasing decisions** (potential, positive)

CTS EVENTIM can have a positive impact on consumers and end users by facilitating access to high-quality information that helps them make informed and conscious purchasing decisions. This includes meaningful information on event content and age restrictions as well as information on accessibility. These activities facilitate access to a diverse cultural offering. This impact is closely linked to the aim of offering customers a positive experience and positioning itself as a trustworthy market player. The positive effect equally affects all consumers and end users of the company and can be promoted within CTS EVENTIM's existing business model.

### **Impact 3: Endangering the mental or physical health of visitors at events** (potential, negative)

One potential negative impact in the event industry is the possible risk to the mental or physical health of visitors at events, for example due to inadequate safety precautions, poor organisation or stressful conditions on site. This can have a negative impact on the personal safety and well-being of CTS EVENTIM's end customers. The possible effects range from increased stress and overburdening to physical injuries or serious health impairments. CTS EVENTIM's business model is based on the trust of customers and end consumers that they can enjoy unforgettable experiences at safe and secure events with CTS EVENTIM.

If this were not guaranteed, it would affect all visitors to events, whereby people with existing mental or physical impairments would be exposed to a higher risk.

### **Impact 4: Insufficient inclusion due to lack of accessibility during ticket ordering and at events** (potential, negative)

Insufficient inclusion due to lack of accessibility occurring both during ticket ordering and at the events themselves could negatively impact certain groups of individuals. Such barriers restrict participation in services and events and could create discriminatory effects. This particularly affects people who are dependent on accessibility, for example people with disabilities or mobility impairments, and who could be excluded from certain offers without accessible solutions. If CTS EVENTIM's products and services were to only be accessible to a limited extent, this would reinforce social inequalities and contradict the principles of inclusion and equality.

The potential for the impact described exists with the business model unless the company actively works to counteract it. CTS EVENTIM is aware of this and takes the potential impact into consideration when designing its processes and offerings. For example, CTS EVENTIM undertakes measures to counteract the lack of accessibility both in the ticket ordering process and in event planning (see section S4-4). Legal requirements are taken into account and technical improvements are made. When planning events, the aim is to promote accessibility in cooperation with external venue operators and service providers where necessary. In the case of self-organised events, it is the responsibility of CTS EVENTIM to ensure appropriate accessibility and to implement the necessary measures. In the case of third-party events for which the CTS Group only handles ticketing, the company engages in a dialogue with the event organisers and works within the scope of its possibilities to ensure appropriate accessibility.

### **Impact 5: Access to diverse culture and preservation of artistic freedom through responsible event planning and agreements** (potential, positive)

With its business model, CTS EVENTIM can make an active contribution to maintaining a diverse cultural landscape. In particular, the business model of the Live Entertainment segment provides both audiences and artists with potential access to live culture. This contributes to the long-term preservation of a lively cultural scene and regional cultural areas, which is of great value to society.

#### **Impact 6: Presentation of harmful content to the public in event marketing** (potential, negative)

The presentation of harmful content to the public as part of event marketing can have a negative impact on people. Such content may include inappropriate messages, misleading representations or other harmful content, such as content that is inappropriate for certain age groups. This can affect public trust in the company and lead to ethical and legal challenges. These potentially negative effects exist in principle in connection with the marketing of events as part of CTS EVENTIM's business model. However, due to the content of the information published on CTS EVENTIM's online platforms (event content), this currently has not represented a material risk. Nevertheless, protecting consumers and the public from this impact is a key aspect of responsible marketing practices.

Accordingly, CTS EVENTIM is taking appropriate measures to counter these potentially adverse effects.

#### **Risk 1: Fines or reputational risks due to improper handling of data or non-compliance with data protection regulations.**

CTS EVENTIM is aware that inappropriate handling of personal and confidential data or non-compliance with data protection regulations is associated with major risks. This could result in legal consequences, including financial losses, and could significantly damage the company's image and customer loyalty. The main causes of data protection incidents could include inadequate compliance with data protection guidelines in operational business and a potential lack of awareness of data protection among individual employees. Data protection incidents could affect customer confidence in the secure handling of data by CTS EVENTIM, have legal consequences and damage the company's reputation in the long term.

This risk goes hand in hand with potential Impact 1 (customer dissatisfaction due to improper handling of personal and confidential data), and also requires special attention.

#### **DISCLOSURES ON VULNERABLE GROUPS**

The company may offer products or services that could have potentially harmful effects on human health or increase the risk of chronic diseases. As a result, end users need accurate and accessible product or service-related information to avoid potentially harmful use. For example, events in which stroboscopic and pulsating light effects are used are labelled with a warning, as these are suspected of causing epileptic seizures or impaired consciousness in certain people. In such cases, CTS EVENTIM provides event organisers with the technical means to inform ticket buyers accordingly and trains event organisers to ensure that these means are used. In this way, CTS EVENTIM fulfils its duty of information and care. As a rule, the products and services offered are not aimed specifically at particularly vulnerable groups such as children or people with certain illnesses. Nevertheless, the CTS Group recognises its responsibility to consider the vulnerability of certain groups that may come into contact with marketing content in its marketing practices. For children's events for example, the marketing is also aimed at parents as a target group.

All consumers and end users that could be affected by CTS EVENTIM's material impacts – both through its own business activities and through its value chain, services and business relationships – are included in the disclosures in accordance with ESRS 2.

#### **S4-1: POLICIES RELATED TO CONSUMERS AND END-USERS**

##### **GROUP DATA PROTECTION POLICY**

The Group data protection policy serves to ensure the uniform and GDPR-compliant handling of personal data throughout the Group, including the creation of a data protection organisation with clear roles, responsibilities and tasks. The central data protection coordinator carries out an annual review and adjustment process to ensure that the policy complies with current legal requirements and operational needs. The policy applies Group-wide to all fully consolidated companies where legally applicable and covers the entire value chain. The policy has been put into effect by the Executive Board. The management teams of the Group companies are responsible for its implementation.

The affected stakeholders are own employees, value chain workers, customers, CTS EVENTIM's consumers and end users. Group compliance, the CTS Group's data protection officers, information security, the legal department, as well as the Executive Board and the local management teams were involved in the creation of the policy and contributed their knowledge of the interests and viewpoints of the affected stakeholders.

The policy was communicated by the local management teams and made available to all employees. It can be accessed internally on a centralised Group-wide platform.

The policy is based on the General Data Protection Regulation (GDPR), with no further references to the UN Guiding Principles, the ILO Declaration or the OECD Guidelines.

### **VISITOR SAFETY AT CTS EVENTS**

The safety of visitors at its own events is a high priority for CTS EVENTIM. For this reason, the company draws up individual safety policies for its own events that are tailored to the local conditions (infrastructure, building, personnel resources, visitor structure, other external and internal influencing factors).

For event organisers and venues operated by CTS EVENTIM, for instance, Section 43 of the Model Venue Ordinance in Germany requires that the organisers, operators and authorities with regulatory and security responsibilities agree on a security concept. This agreement is a prerequisite in Germany for the regulating agency to issue an "order to carry out the event". Standard procedures and processes at CTS EVENTIM ensure that this is adhered to and that appropriate security concepts are implemented for every event. In all other markets in which CTS EVENTIM is active in the Live Entertainment segment, compliance with relevant laws and regulations and the implementation of security concepts are ensured.

### **S4-2: PROCESSES FOR ENGAGING WITH CONSUMERS AND END-USERS ABOUT IMPACTS**

Both praise and criticism are important impulses for CTS EVENTIM to continuously improve its services and systems. CTS EVENTIM uses actions such as mailings to inform ticket buyers promptly about changes to events including postponements, cancellations, programme changes and event information such as travel information and security measures, provided that this information is made available by the organiser. In addition, CTS EVENTIM provides traditional contact channels such as call centres, email contacts, social media and postal addresses as well as B2C self-service channels via the web shop through links to a help centre and a FAQ section and via the 'My EVENTIM' customer account. In addition, a customer service chatbot was introduced in the reporting year. An interactive voice response (IVR) with an integrated interface to the databases is used for telephone enquiries in order to further reduce waiting times and improve the service experience. All of these measures serve to improve CTS EVENTIM's accessibility and speed up the process of resolving issues for ticket buyers.

### **S4-3: PROCESSES TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR CONSUMERS AND END-USERS TO RAISE CONCERNs**

CTS EVENTIM's customer service serves as the central tool and reporting channel. The responsible employees in that department forward any enquiries and reports that they are unable to process themselves to the relevant specialist departments. Every report is tracked and its processing is monitored. The availability of customer service is communicated to customers on the CTS Group websites. CTS EVENTIM ensures the effectiveness of its customer service through regular internal training and internal quality management processes. The company assesses customer confidence in its customer service using customer surveys on satisfaction with the purchasing experience. Reports are treated confidentially, and privacy and data protection rights are safeguarded through precautions such as automated encryption of sensitive customer information.

Consumers or end-users who may be affected negatively due to incorrect actions by CTS EVENTIM will be compensated after their case has been reviewed by a specially trained team.

The CTS EVENTIM Compliance Helpline (see chapter S1 - Own workforce) is a whistleblower system for reporting possible infringements of the law. Reports can be submitted anonymously, which guarantees the protection of whistleblowers. However, in order to ensure the functionality of the system for tracking legal infringements, it is not intended to receive customer concerns or complaints concerning experiences related to the services the company offers.

#### **S4-4 TAKING ACTION ON MATERIAL IMPACTS ON CONSUMERS AND END-USERS, AND APPROACHES TO MANAGING MATERIAL RISKS AND PURSUING MATERIAL OPPORTUNITIES RELATED TO CONSUMERS AND END-USERS, AND EFFECTIVENESS OF THOSE ACTIONS**

##### **EVENT MARKETING CONTENT REVIEW AND CONTROLS**

CTS EVENTIM promotes conscious purchasing decisions and protects the public from harmful content through responsible practices in event marketing. Accordingly, CTS EVENTIM takes appropriate measures to minimise as much as possible the misleading and endangering of the public through unlawful content on the basis of the applicable statutory provisions.

##### **DATA PROTECTION MANAGEMENT SYSTEM**

CTS EVENTIM counters potentially negative impacts and risks in the area of data protection by consistently implementing the procedures set out in the Group's data protection policy. In this way, CTS EVENTIM fulfils its data protection accountability obligations. This includes regular training for all relevant employee groups, the creation of a binding foundation for data protection-compliant handling and long-term protection in the processing of personal data, as well as the presentation of roles in the data protection management system and data protection processes. CTS EVENTIM also describes in the data protection information how personal data is processed and carries out a balancing of interests, particularly in cases where customer data is used for its own purposes. Where customer consent is required, CTS EVENTIM obtains effective consent. Those affected are also informed of their rights and receive individualised information on the respective processing procedures. In the event of requests for deletion, these are implemented in accordance with legal requirements.

##### **COORDINATED COOPERATION AND STANDARDISATION OF SECURITY MEASURES**

In order to reduce security risks at events, CTS EVENTIM continued to focus on cross-sector cooperation in the reporting year in addition to event-related cooperation. One example in Germany is the "Festival" workshop, organised by different police departments from the nationwide cooperation network of "Authorities and Organisations With Security Tasks" (Behörden und Organisationen mit Sicherheitsaufgaben, BOS). As part of the security policies for their events, the CTS EVENTIM Live Entertainment organisers of major festivals – such as FKP Scorpio, DreamHaus and Argo Konzerte – create a coordination team. This consists of all organisers involved in the respective festival as well as external experts on festival security, e.g., from the relevant police departments. The aim is to establish a shared safety standard. The coordination team meets on a seasonal basis. As a result, standardised procedures are implemented that are valid independent of the respective festival.

There are no reports of human rights-related incidents in connection with consumers and end users.

## **CONTINUOUS IMPROVEMENTS IN ACCESSIBILITY**

CTS EVENTIM aims to make access to events as barrier-free as possible for people with disabilities. To this end, the company has created guidelines to raise awareness among organisers and motivate them to offer their events as barrier-free as possible via the web shop. These guidelines are continuously improved and training courses are offered for event organisers. Wherever possible, these guidelines should be mandatory for the company's own events.

In addition, the range of event information for people with disabilities is to be continuously improved. To this end, CTS EVENTIM plans to collaborate with social inclusion initiatives. The aim is to present the relevant information on the websites clearly and as informatively as possible. To achieve this, CTS EVENTIM relies on the assistance of event organisers, who must provide the relevant information via the ticketing system. Here, too, CTS EVENTIM plans to raise awareness and review where technical refinements can be made to support this.

Planning of measures also focuses on safeguarding services for people with reduced mobility from misuse by people who are not entitled to them. To ensure this, certain aspects must be taken into account in customer communication and marketing so that the special offers benefit those who rely on them. CTS EVENTIM plans to further develop and standardise existing approaches to protect these services from misuse without placing an unreasonable burden of proof on those entitled to them.

The continuous improvements to the accessibility process mentioned above will continue in 2025. In particular, the legal requirements that will apply to all products and services brought into circulation or provided to consumers after June 28, 2025, resulting from the German Accessibility Improvement Act (Barrierefreiheitsstärkungsgesetz), will be implemented. As part of this process, all websites will be revised and upgraded to meet the new requirements in order to ensure an even more accessible user experience.

The continuous improvements to the accessibility process mentioned above will continue in 2025. In particular, the legal requirements resulting from the German Accessibility Improvement Act (Barrierefreiheitsstärkungsgesetz), which is expected to come into force in mid-2025, will be implemented. As part of this process, the website will also be revised and upgraded to meet the new requirements in order to ensure an even more accessible user experience.

## **PROMOTION OF UP-AND-COMING TALENT AND REGIONAL CULTURAL AREAS**

CTS EVENTIM considers providing access to culture for the end customer to be a core corporate value. There is currently no formal concept that systematically implements this value, but it is already being practised and promoted on a daily basis.

CTS EVENTIM already supports a number of measures that have a positive impact on the CTS Group in the form of access to diverse culture and the preservation of artistic freedom (Impact 2). The promotion of up-and-coming talent and regional cultural spaces is central to this effort. The Group's event organisers are interested in promoting up-and-coming talent and offer targeted performance opportunities and special slots at festivals, whether as support acts or as part of smaller club shows.

In the Ticketing segment, regional club concerts are promoted in particular by offering discounted terms. The young artists and the respective local club scene also benefit from the wide reach of CTS EVENTIM's ticketing platforms. The aim is also to examine how local events and up-and-coming artists can be even more specifically marketed on the ticketing platform. Possible measures are to be identified in 2025.

These concerts are generally loss generating for the CTS Group's companies. The company sees them as investments in young up-and-coming artists, but also in a social climate of openness, diversity and freedom of expression. Such a climate is essential for CTS EVENTIM's business model.

CTS EVENTIM's promotion of young talent also includes the training of young musicians. To this end, the CTS Group has been a supporter of the Hamburg Pop Course at the University of Music and Drama, which is one of the few university-based training programmes for pop musicians in Germany, since 2008.

CTS EVENTIM will continue to focus on the sustainable promotion of up-and-coming artists at regional and supra-regional level, while the responsibility will remain decentralised with the individual companies. At the same time, a systematic dialogue will be established to continuously develop these initiatives.

#### **S4-5: TARGETS RELATED TO MANAGING MATERIAL NEGATIVE IMPACTS, ADVANCING POSITIVE IMPACTS, AND MANAGING MATERIAL RISKS AND OPPORTUNITIES**

No measurable, time-bound and outcome-oriented targets have yet been defined in relation to the key IROs in the area of end users and consumers. As part of its strategic development, plans CTS EVENTIM to formulate this in 2025 on the basis of the following objective: Improved access to events as well as inclusion and accessibility by optimising cooperation with event organisers (end-customer perspective). There is also a plan to formulate a target by 2025 on customer satisfaction with the services and products offered by CTS EVENTIM based on systematically collected and comparable data.

# G1 BUSINESS CONDUCT

G1 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model
G1-1	Corporate culture and business conduct policies
G1-3	Prevention and detection of corruption and bribery
G1-4	Confirmed incidents of corruption or bribery

CTS EVENTIM's actions have an impact on players in the event industry, on companies in the upstream and downstream value chain and on cultural life in the markets in which the company operates.

For CTS EVENTIM, responsible business conduct and compliance with regulations form the basis for its day-to-day activities. The company respects the expectations of its customers, employees and business partners, strives for fair competition and requires all employees to comply with the applicable legal and statutory requirements.

## G1 SBM-3: MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

As part of the materiality analysis (see IRO-1), CTS EVENTIM identified the material impacts, risks and opportunities (IROs) in the area of governance (business conduct). These IROs and their positioning in the value chain and timing are shown in the table below.

**Table 18: Material impacts, risks and opportunities – Good business conduct (G1)**

		Impacts, risks, opportunities	Value chain			Time horizons		
			Upstream	Own operations	Downstream	< 1 year	1–5 years	> 5 years
<b>Protection of whistle-blowers</b>								
1	–	<b>Impact (potential, negative)</b> Abuses remain hidden due to inadequate protections for whistleblowers	●	●			●	
1	X	<b>Risk</b> Liability risk in the event of insufficient implementation of legal requirements for whistleblower protection	●	●	●		●	
<b>Incidents of corruption and bribery</b>								
2	+	<b>Impact (potential, negative)</b> Unfair competition due to corruption or insufficient tax transparency		●			●	
2	X	<b>Risk</b> Reputational risks/liability risks/fines for unfair business practices		●			●	
<b>Legend</b>								
● Negative impact		+ Positive impact		X Risk	✓ Opportunity			

**Impact 1: Abuses remain hidden due to inadequate protections for whistleblowers** (potential, negative)

The protection of whistleblowers is key to successfully combating misconduct. If this protection is lacking, for example in the form of an effective and trustworthy whistleblower system, abuses such as corruption and bribery cannot be uncovered and combated accordingly.

**Impact 2: Unfair competition due to corruption or insufficient tax transparency** (potential, negative)

Corruption and bribery are phenomena that have an impact on the companies concerned and their employees, but also far beyond. They distort competition and lead to the unlawful enrichment of individuals at the expense of those who conduct themselves in accordance with the rules. This results in economic damages due to market inefficiencies.

Corruption and bribery also have an impact on society. They undermine trust in the functioning of rule-based social coexistence, potentially leading to a weakening of democracy and its institutions over the long term.

The risks associated with Impacts 1 and 2 can be summarised as follows:

**Risk 1: Liability risk in the event of insufficient implementation of legal requirements for whistleblower protection**

CTS EVENTIM is exposed to liability risks in the event that the legal requirements for the protection of whistleblowers are not adequately implemented. This can also result in a risk that conduct detrimental to the business could go unrecognised.

**Risk 2: Reputational risks/liability risks/fines for unfair business practices**

In addition, if the company could be associated with corruption or bribery, it would suffer considerable reputational damage and, as a result, economic damage, for instance through fines. Bribery and corruption can lead to a loss of trust among suppliers, customers and partners. It is therefore also in the company's own business interests to take action against corruption and prevent it. This applies to CTS EVENTIM itself as well as to its business partners in the upstream and downstream value chain.

**G1-1: CORPORATE CULTURE AND BUSINESS CONDUCT POLICIES**

As a responsible company, CTS EVENTIM sees itself obligated to maintain high standards of fairness, integrity and transparency.

**ESG GOVERNANCE**

The governance structures of the CTS Group are designed to ensure that legal requirements are consistently complied with. Responsibility for compliance and sustainability issues lies with the head of the Compliance & Sustainability, who reports directly to the Chief Financial Officer department and, if necessary, to the entire Management Board (see the "Sustainability governance" section in the "ESRS 2 General information" chapter). In addition, a Compliance Committee monitors investigations into serious breaches of regulations, including human rights violations, and advises the Executive Board on any measures to be taken. This committee also fulfils all the tasks of the human rights officer provided for in the German Supply Chain Duties Act.

Local compliance coordinators are responsible for implementing compliance policies in individual departments and subsidiaries. They implement Group-wide standards at the local level based on the instructions of local management. The local compliance coordinators are technically coordinated by the central Compliance & Sustainability department.

In the CTS Group's ESG strategy, the Group's governance structures is to be expanded in 2025 to include a newly established ESG Committee, which will deal with the implementation of the sustainability strategy and corresponding measures. The committee is to include the highest management level of all relevant specialist departments and representatives of individual Group companies. The CFO of CTS EVENTIM chairs this committee. In addition, a concept for a Group-wide suggestion scheme for sustainability initiatives is to be drawn up in 2025.

There are also plans to consolidate training courses on topics such as the code of conduct, anti-corruption, information security and data protection into a standardised training system for online courses in 2025. The aim is to embed knowledge of relevant corporate values, policies and mechanisms relating to compliance and ethical business practices throughout the Group.

### **POLICIES TO PREVENT CORRUPTION AND BRIBERY**

CTS EVENTIM has two central sets of rules that address the prevention of corruption and bribery: a code of conduct and an anti-corruption policy

The code of conduct defines the minimum standards of conduct for all CTS Group employees. The Code of Conduct addresses the following topics, among others:

Leadership principles and cooperation, equal opportunities, mutual respect and diversity, human and employee rights, dealing with business partners, avoiding corruption and conflicts of interest, protecting information (including data protection) and expertise, dealing with insider information, safeguarding assets, environmental and climate protection, public communication and social media, accounting and record-keeping, reporting channels for whistleblowers.

The code of conduct applies to all employees of all CTS EVENTIM companies. It has been communicated to the managing directors of all companies and is permanently accessible to all employees via the respective internal networks of the Group companies.

The company's code of conduct was revised in 2024. Group-wide training on the revised code of conduct is to take place in 2025.

The anti-corruption policy deals exclusively and in depth with processes and procedures designed to prevent bribery and corruption. At the same time, the policy describes measures to ensure that cases of corruption are investigated independently and comprehensively.

The legal department and the Executive Board of the CTS Group were involved in the development of this policy. It can be accessed by all employees via the internal networks of the respective Group company.

### **G1-3 PREVENTION AND DETECTION OF CORRUPTION AND BRIBERY**

The anti-corruption policy describes measures to ensure independent and comprehensive investigation of cases of corruption.

A central element in the investigation of corruption is the CTS EVENTIM whistleblower system, which is governed by the whistleblower policy and fulfils the requirements of the German Whistleblower Protection Act (Hinweisgeberschutzgesetz, HinSchG). Accordingly, CTS EVENTIM does not take any measures to learn the identity of anonymous whistleblowers. Discrimination and penalisation of whistleblowers and all persons who contribute to the investigation of potential misconduct within the Group is also not tolerated and will be sanctioned consistently. The investigators are objective and independent. They are neither the accused nor are they involved in any other way.

Anyone who becomes aware of cases of corruption or other potential misconduct can report this via various channels. Rules of procedure regulate the further procedure after a report has been received.

Employees or third parties, including customers and suppliers, can report suspected or actual misconduct via the online multilingual communication platform, Compliance Helpline. The system has strict access guidelines and is protected. It is operated by an external service provider.

In addition, notifications can also be made by e-mail, post or in person. All reporting channels are published internally and externally, such as on CTS EVENTIM's corporate website.

CTS EVENTIM explicitly points out that the Compliance Helpline should be used not only as an early warning system for potential human rights and environmental risks, but also for incidents involving conflicts of interest, fraud and theft, violations of accounting or bookkeeping regulations, violations of labour and health regulations (including bullying and harassment), violations of (criminal) laws or guidelines and indications of violations by suppliers in the supply chain.

The cornerstone of the whistleblower system is the principle of fair proceedings. This includes, among other things, the opportunity for whistleblowers to report and communicate anonymously. Those affected are presumed innocent until an offence is proven.

Any information received is promptly processed and analysed directly by Group Compliance as the responsible internal reporting office. If there is an initial suspicion of a violation, an appropriate internal or external body is commissioned to investigate the case. Once the investigation has been completed, the results are evaluated. If misconduct is found, a recommendation for sanctions is issued. Where necessary, criminal prosecution authorities are informed. If no offence is found or there is no evidence of an offence, the investigation will be closed.

Whistleblowers will receive a corresponding confirmation of receipt no later than seven days after receipt of the report. In addition, they will be informed about the processing status and the result of a possible investigation within the framework of the statutory regulations.

In accordance with the German Whistleblower Protection Act (Hinweisgeberschutzgesetz, HinSchG), it is also possible to contact external reporting centres at any time. In view of the EU Whistleblowing Directive, the EU member states have designated (or will soon designate) authorities that also accept reports of misconduct as external reporting channels. Detailed information on the opportunities for external reporting is published here:

<https://corporate.eventim.de/unternehmen/compliance/>

### **TRAINING ON CODE OF CONDUCT, WHISTLEBLOWER SYSTEM AND ANTI-CORRUPTION**

Online training courses for all employees on the content of the code of conduct and the anti-corruption policy as well as on how the whistleblower system works are currently being developed and are expected to be implemented in 2025 throughout the Group. The online training sessions last around 20 minutes and are repeated at regular intervals. They are also integrated into onboarding processes for new employees throughout the Group. Where necessary, in-person classroom training sessions are also organised and held locally.

In principle, all employees can be affected by bribery and corruption. However, functions and roles that have direct contact with suppliers and customers are particularly at risk. These include the areas of purchasing and sales. In 2025, a target group concept will be developed that takes into account the special training requirements.

In the fourth quarter of the reporting year, the institutionalised reporting with which the results of the training courses are communicated to the management and supervisory bodies of CTS EVENTIM was revised.

CTS EVENTIM has set itself the target that by 2030, 90 percent of its employees will have received training on both the content of the code of conduct and the anti-corruption policy, including the whistleblower channels.

#### **G1-4: CONFIRMED INCIDENTS OF CORRUPTION OR BRIBERY**

No cases of corruption or bribery were reported in the reporting year.

The following measures have been taken to combat violations of anti-corruption and bribery procedures and standards:

- Maintaining a Group-wide compliance organisation with compliance officers at Group and subsidiary level
- Updating and maintaining a code of conduct
- Maintenance of a Group anti-corruption policy
- Provision of a Group-wide whistleblower system
- Provision of a Group whistleblower policy
- New concept for Group-wide online training courses on the code of conduct and whistleblower policy

# GLOSSARY

Abbreviation	Defined term	Explanation
<b>B2B</b>	<b>Business to Business</b>	Transactions between businesses
<b>B2C</b>	<b>Business to Consumer</b>	Transactions between businesses and end customers
<b>BOS</b>	<b>Behörden und Organisationen mit Sicherheitsaufgaben</b>	Authorities and institutions tasked with security-related matters
<b>CapEx</b>	<b>Capital Expenditure</b>	Capital expenditure
<b>CO<sub>2</sub>e</b>	Carbon dioxide and carbon dioxide equivalents	Unit of measurement unit for greenhouse gases
<b>CSRD</b>	<b>Corporate Sustainability Reporting Directive</b>	Sustainability reporting directive
<b>CSR-RUG</b>	<b>CSR-Richtlinie-Umsetzungsgesetz</b>	Corporate Sustainability Reporting Directive Act Implementation, the German implementation of NFRD
<b>DSA</b>	<b>Digital Services Act</b>	Law governing digital services
<b>DSGVO</b>	<b>Datenschutz-Grundverordnung</b>	EU General Data Protection Regulation (GDPR)
<b>DNSH</b>	<b>Do No Significant Harm</b>	Principle of the EU taxonomy to avoid significant environmental and social damage
<b>ESG</b>	<b>Environment, Social und Governance</b>	Criteria and framework conditions for sustainable business conduct
<b>EU</b>	European Union	Union of European countries
<b>ESRS</b>	<b>European Sustainability Reporting Standards</b>	European sustainability reporting standards
<b>FSC</b>	<b>Forest Stewardship Council</b>	Certification for sustainable forestry
<b>GHG</b>	<b>Greenhouse Gas</b>	Greenhouse Gas
<b>HinSchG</b>	<b>Hinweisgeberschutzgesetz</b>	Whistleblower Protection Act
<b>HR</b>	<b>Human Resources</b>	Human resources management
<b>ILO</b>	<b>International Labour Organization</b>	United Nations International Labour Organisation
<b>IRO</b>	<b>Impact, Risk and Opportunity</b>	Impacts on people and the environment, opportunities and risks for the company
<b>IPCC</b>	<b>Intergovernmental Panel on Climate Change</b>	Intergovernmental Panel on Climate Change
<b>IVR</b>	<b>Interactive Voice Response</b>	Interactive voice response
<b>LEED</b>	<b>Leadership in Energy and Environmental Design</b>	Certification for sustainable construction
<b>LkSG</b>	<b>Lieferkettensorgfaltspflichtengesetz</b>	German Supply Chain Act
<b>MWh</b>	Megawatt hours	
<b>NFE</b>	<b>Non-Financial Elements</b>	Non-financial disclosures in reporting
<b>NFRD</b>	<b>Non-Financial-Reporting-Directive</b>	EU-directive on non-financial reporting, predecessor to CSRD
<b>NPS</b>	<b>Net Promoter Score</b>	Metric for measuring customer satisfaction
<b>OECD</b>	<b>Organization for Economic Cooperation and Development</b>	Organisation for Economic Co-operation and Development
<b>OpEX</b>	<b>Operational Expenditures</b>	Operating expenditures
<b>ÖPNV</b>	<b>Öffentlicher Personennahverkehr</b>	Local public transport system by bus and rail
<b>RCP 2.6</b>	<b>Representative Concentration Pathway 2.6</b>	Scenario with very low emissions and low temperature rise
<b>RCP 8.5</b>	<b>Representative Concentration Pathway 8.5</b>	Scenario with uncontrolled emissions and high temperature rise
<b>SOE</b>	<b>Search Engine Optimisation</b>	Search engine optimisation
<b>SSP1</b>	<b>Shared Socioeconomic Pathway 1</b>	Sustainable development path with global cooperation
<b>SSP3</b>	<b>Shared Socioeconomic Pathway 3</b>	Fragmented, conflict-prone development path with high emissions

<b>tCO<sub>2</sub>e</b>	Tonnes of CO <sub>2</sub> Equivalents	Measurement unit for GHG emissions
<b>GHG</b>	<b>Greenhouse gas</b>	Gasses that contribute to global warming
<b>UN</b>	<b>United Nations</b>	United Nations
<b>USGBC</b>	<b>United States Green Building Council</b>	US organisation for sustainable construction

# ANNEX

**Table 19: Proportion of turnover from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2024**

Economic Activities (1)	Code (2)	Turnover (3) in kEUR	Proportion of Turnover, year 2024 (4) %	Substantial contribution criteria						DNSH criteria ("Does Not Significantly Harm")						Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) turnover, year 2023 (18) %	Category enabling activity (19)	Category transitional activity (20)								
				Climate Change Mitigation (5) Y; N; N/EL	Climate Change Adaptation (6) Y; N; N/EL	Water (7) Y; N; N/EL	Pollution (8) Y; N; N/EL	Circular Economy (9) Y; N; N/EL	Biodiversity (10) Y; N; N/EL	Climate Change Mitigation (11) Y/N	Climate Change Adaptation (12) Y/N	Water (13) Y/Z	Pollution (14) Y/N	Circular Economy (15) Y/N	Biodiversity (16) Y/N												
<b>A. TAXONOMY-ELIGIBLE ACTIVITIES</b>																											
<b>A.1 Environmentally sustainable activities (Taxonomy-aligned)</b>																											
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%															0%									
Of which enabling		0	0%															0%	E								
Of which transitional		0	0%															0%		T							
<b>A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>																											
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		0	0%	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL									0%									
<b>A. Turnover of Taxonomy-eligible activities (A.1+A.2)</b>		0	0%																								
<b>B. TAXONOMY-NON-ELIGIBLE ACTIVITIES</b>																											
Turnover of Taxonomy-non-eligible activities		2,804,283	100%																								
<b>TOTAL</b>		<b>2,804,283</b>	<b>100%</b>																								

Table 20: Proportion of CapEx from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2024

Economic Activities (1)				Substantial contribution criteria						DNSH criteria ("Does Not Significantly Harm")						Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) CapEx, year 2023 (18)	Category enabling activity (19)	Category transi- tional activity (20)	
	Code (2)	CapEx (3)	Proportion of CapEx 2024 (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)					
	in kEUR	%		Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/Z	Y/N	Y/N	Y/N			E	T	
<b>A. TAXONOMY-ELIGIBLE ACTIVITIES</b>																				
<b>A.1 Environmentally sustainable activities (Taxonomy-aligned)</b>																				
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)	0	0%															0%			
Of which enabling	0	0%															0%	E		
Of which transitional	0	0%															0%		T	
<b>A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>																				
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)	0	0%		EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL							0%				
A. CapEx of Taxonomy-eligible activities (A.1+A.2)	0	0%																		
<b>B. TAXONOMY-NON-ELIGIBLE ACTIVITIES</b>																				
CapEx of Taxonomy-non-eligible activities	170,399	100%																		
<b>TOTAL</b>	<b>170,399</b>	<b>100%</b>																		

**Table 21: Proportion of OpEx from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2024**

Economic Activities (1)	Code (2)	OpEx (3) in kEUR	Proportion of OpEx 2024 (4) %	Substantial contribution criteria						DNSH criteria ("Does Not Significantly Harm")						Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) OpEx, year 2023 (18) %	Category enabling activity (19)	Category transi- tional activity (20)							
				Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)											
				Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N/ N/EL	Y/N	Y/N	Y/Z	Y/N	Y/N	Y/N											
<b>A. TAXONOMY-ELIGIBLE ACTIVITIES</b>																										
<b>A.1 Environmentally sustainable activities (Taxonomy-aligned)</b>																										
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)	0	0%															0%									
Of which enabling	0	0%															0%	E								
Of which transitional	0	0%															0%		T							
<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)	0	0%		EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL							0%										
A. OpEx of Taxonomy-eligible activities (A.1+A.2)	0	0%																								
<b>B. TAXONOMY-NON-ELIGIBLE ACTIVITIES</b>																										
OpEx of Taxonomy-non-eligible activities	45,833	100%																								
<b>TOTAL</b>	<b>45,833</b>	<b>100%</b>																								

**Table 22: Proportion of turnover / Total turnover**

	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0%	0%
CCA	0%	0%
WTR	0%	0%
CE	0%	0%
PPC	0%	0%
BIO	0%	0%

**Table 23: Proportion of CapEx / Total CapEx**

	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0%	0%
CCA	0%	0%
WTR	0%	0%
CE	0%	0%
PPC	0%	0%
BIO	0%	0%

**Table 24: Proportion of OpEx / Total OpEx**

	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0%	0%
CCA	0%	0%
WTR	0%	0%
CE	0%	0%
PPC	0%	0%
BIO	0%	0%