

2024 COMBINED NON-FINANCIAL STATEMENT

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GENERAL DISCLOSURES

Ströer SE & Co. KGaA is required under sections 289b and 315b of the German Commercial Code (HGB) to prepare a non-financial statement for Ströer SE & Co. KGaA and a consolidated non-financial statement for the Group as part of the group management report. The following report constitutes the combined non-financial statement for 2024 for Ströer SE & Co. KGaA and the Group.

The combined non-financial statement covers the period January 1 to December 31, 2024.

In accordance with section 289d HGB, the consolidated non-financial statement was prepared in part using the first sentence of the European Sustainability Reporting Standards (ESRS) as a framework. The non-financial statement for Ströer SE & Co. KGaA was prepared without a framework.

The following information which, based on our double materiality assessment, would be subject to disclosure requirements, was not included in the combined non-financial statement:

- Resilience analysis in accordance with E1 SBM-3-19
- Scope 3 emissions and the total greenhouse gas emissions, E1-6-44 c and d, 51-54

GENERAL DISCLOSURES (ESRS 2)

Basis for preparation (BP-1 and BP-2)

This combined non-financial statement forms part of the annual report for the first time, and covers all companies in the Ströer SE & Co. KGaA Group, in line with the basis of consolidation presented in the notes to the annual report. The basis of consolidation used for the combined non-financial statement is therefore identical to that of the financial report.

The information and disclosures contained in this report generally refer to both the upstream and downstream value chain of the Ströer Group. Where this is not the case, this is explicitly noted in the report.

No specific information or datapoints were omitted from the report for confidentiality reasons, e.g. due to intellectual property or industry-specific know-how.

Ströer SE & Co. KGaA uses the terminology of the ESRS to describe periods of time (short, medium and long-term):

- short-term: 0 to 1 year
- medium-term: 1 to 5 years
- long-term: more than 5 years

As this is the first time a combined non-financial statement has been prepared in accordance with ESRS, direct comparison with information from previous years is possible only to a limited extent. This mainly refers to figures published in connection with corporate carbon footprint (CCF) reporting, as the procedure for collecting data has changed. These changes means there is little comparability between the previous base year of 2019 and the results for 2024. Ströer has therefore changed the baseline year to 2024.

If metrics include data relating to the upstream and/or downstream value chain which is based on estimates (e.g. sector averages or other proxies), the description of these aspects is always included directly alongside the metrics concerned. This includes the statement of the relevant values, an explanation of the basis on which they were prepared, a description of the resulting degree of accuracy and, if applicable, an account of the actions planned to ensure future improvement.

When the term 'Ströer' is used, it always refers to the whole Group. If an assertion refers only to individual subsidiaries or businesses, this is explicitly stated.

The following information was included by means of reference to other parts of the management report or the non-financial statement:

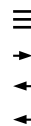
ESRS disclosure requirement	Incorporation by reference
ESRS 2 Appendix B: List of datapoints in cross-cutting and topical standards that derive from other EU legislation	See attachment to the consolidated non-financial statement: 'List of datapoints in cross-cutting and topical standards that derive from other EU legislation'
ESRS 2 IRO-2: Disclosure requirements in ESRS covered by the undertaking's sustainability statement	See attachment to the consolidated non-financial statement: 'ESRS index'
S1-3: Processes to remediate negative impacts	See G1 'Whistleblowing system/compliance hotline'
G1-2: Management of relationships with suppliers	See S2-4 Actions

Role of the administrative, management, and supervisory bodies (GOV-1)

Role of the management body

Due to its legal structure as a partnership limited by shares (KGaA), Ströer does not have a classic board of management as in a stock corporation under German or European law. In a KGaA, the responsibilities of the board of management are performed by the general partner, which is determined by the articles of association of the partnership limited by shares rather than by the supervisory board. The general partner of Ströer SE & Co. KGaA is Ströer Management SE, which is responsible for managing Ströer SE & Co. KGaA.

The Board of Management of the unlisted Ströer Management SE consists of three people. The proportion of men on the board is 100%.



Allocation of responsibilities within the Board of Management of the general partner:

Name	Appointed until	Responsibilities
Udo Müller	July 2030	Co-Chief Executive Officer (CEO) Corporate strategy M&A Public affairs & government relations Internal/external corporate communications OOH infrastructure development & portfolio OOH R&D
Christian Schmalzl	July 2028	Co-Chief Executive Officer (CEO) OOH marketing, national OOH marketing, regional/local OOH foreign equity investments Digital marketing & digital services Digital publishing Direct & Dialog Media Data as a Service & E-Commerce Human resources
Henning Gieseke	December 2028	Chief Financial Officer (CFO) Group financial planning and reporting Group accounting & treasury Investor relations & ESG Shared service center & tax Governance, risk & compliance Legal Corporate IT Group purchasing

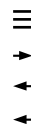
Role of the administrative body

The Executive Committee is the highest management body in the Ströer Group after the Board of Management. It has six members, drawn from operating units and head office. At the time of preparing this report, four members are male and two are female. Accordingly, 67% of the Executive Committee members are male and 33% are female.

Supervisory body

The Supervisory Board is the highest governing body of Ströer SE & Co. KGaA. The Supervisory Board has equal representation and consists of eight shareholder representatives and eight employee representatives. As at the reporting date, the Supervisory Board has eleven members who are male and five who are female. This means that 69% of the members of the Supervisory Board are male and 31% are female. All members on the shareholders' side are deemed independent.

Where the Supervisory Board members representing the shareholders consider criteria from the profile of skills and expertise to be met, this is shown in the following table with a ☺:



Criterion	Altenburg (until June 11, 2024)	Eilers	Diederichs	Liese-Bloch	Lepique	Steinkamp (from June 11, 2024)	Sontheimer	Vilaneck	Voigt
Personal suitability									
Duration of membership; member since	August 19, 2020	July 05, 2023	June 15, 2015	November 04, 2020	June 22, 2022	June 11, 2024	June 15, 2018	April 10, 2012	September 24, 2013
Independence	☑	☑	☑	☑	☑	☑	☑	☑	☑
Diversity	Male	Male	Male	Female	Female	Male	Female	Male	Male
Integrity, commitment, interpersonal skills, analytical skills, vision, openness to innovative thinking and new ideas	☑	☑	☑	☑	☑	☑	☑	☑	☑
Sufficient time to be able to perform duties adequately	☑	☑	☑	☑	☑	☑	☑	☑	☑
Age when last elected	60	63	59	52	59	64	51	54	57
Professional suitability									
Familiarity with the business area/sector			☑					☑	
Finance/capital markets	☑							☑	☑
Financial reporting expert		☑			☑	☑		☑	☑
Auditing expert						☑		☑	☑
Management and board experience	☑	☑	☑	☑	☑	☑	☑	☑	☑
Sustainability			☑					☑	
Experience of corporate strategy development and M&A processes	☑	☑	☑		☑			☑	☑
Actively working in a professional capacity	☑	☑	☑	☑	☑	☑	☑	☑	☑
Risk management						☑		☑	☑
Compliance		☑	☑			☑		☑	☑



Ströer's sustainability organization



Overall monitoring of the sustainability performance of Ströer SE & Co. KGaA is the responsibility of Henning Gieseke (CFO), ESG officer of the Board of Management of the general partner, and Martin Diederichs, ESG officer of the Supervisory Board.

The ESG officer on the Board of Management of the general partner is responsible for overall monitoring of the sustainability performance of Ströer SE & Co. KGaA. Together with the Board of Management, he or she also makes strategic decisions on environmental and climate issues and monitors material impacts, risks, and opportunities. The ESG officer is also responsible for human rights and the Group's duty of care in this respect, along with all central governance topics. He or she reports to the ESG officer of the Supervisory Board at meetings of the Supervisory Board or its committees.

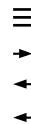
The Board of Management of the general partner as a whole bears overall responsibility for compliance with the Ströer Social Charter (see chapter S1) and Policy Statement on Respect for Human Rights of Ströer SE & Co. KGaA. The Board of Management of the general partner is also responsible for risk management at Ströer SE & Co. KGaA, which forms an integral part of corporate governance and of the planning and control process. It is supported in this by the Governance, Risk & Compliance (GRC) corporate unit.

The duties of the Supervisory Board ESG officer include overall monitoring of the sustainability performance of Ströer SE & Co. KGaA. The ESG officer ensures that regulatory requirements and strategically relevant sustainability matters are implemented appropriately by the general partner. This supervisory function therefore covers topics ranging from the

environment, occupational health and safety, and general health through to welfare matters. The ESG officer of the Supervisory Board also puts sustainability matters forward at meetings of the Supervisory Board and the Audit Committee. This ensures that potential sustainability targets and related actions are monitored on an ongoing basis.

The head of Investor Relations & Sustainability bears particular responsibility for the sustainability management system of Ströer SE & Co. KGaA and works tirelessly on keeping it up to date and relevant. He or she is supported in this by the Sustainability Management Group function, which is based in the Investor Relations & Credit Relations corporate unit, the Group Financial Planning and Reporting unit, and the GRC (Governance, Risk & Compliance) department. The corporate units and central support functions are responsible for the operational implementation of sustainability topics.

Ströer SE & Co. KGaA has a multi-level sustainability organization, which includes a Sustainability Council in addition to the highest level organization and control functions described above. This is the Group's central steering committee for sustainability, which is chaired by the Board of Management ESG officer. The committee comprises decision-makers from all relevant divisions and departments of the Company. It approves and coordinates important overarching sustainability topics. Current developments are also presented and discussed and, as part of the sustainability reporting, the IROs (impacts, risks, and opportunities) are communicated and presented to the supervisory bodies. For further information on the IROs, we refer to the individual topic standards under the heading 'Introduction and IROs' in this report.



Additional sustainability-related roles have also been created at the two subsidiaries AsamBeauty and Statista. The sustainability management team works directly with the relevant divisions and subsidiaries to coordinate measures to achieve the sustainability targets that apply across the Group.

The Investor Relations/Sustainability department provided materials for the documentation and monitoring of sustainability topics in order to facilitate the cooperation between the ESG officer of the Managing Board of the general partner and the Supervisory Board. The Audit Committee, of which the Supervisory Board ESG officer is a member, was informed of ongoing developments.

Ströer SE & Co. KGaA engaged two consultancy firms in connection with its sustainability projects, in particular for the CSRD report as 2024 was the first year of reporting under this standard. The firms specialize in sustainability and assisted the relevant Ströer divisions in preparing the report, as well as answering their questions.

Information provided to and sustainability matters addressed by the undertaking's administrative, management, and supervisory bodies (GOV-2)

The head of Investor Relations & Sustainability and the senior sustainability manager report directly to the Board of Management ESG officer each month on the setting and achievement of targets relating to sustainability processes and the matters arising from them. If required, they brief the ESG officer of the Board of Management of the general partner on an ad hoc basis.

The Board of Management of the general partner, represented by the Board of Management ESG officer, reports to the ESG officer of the Supervisory Board at meetings of the Supervisory Board and its committees.

The double materiality assessment analyzed impacts, risks, and opportunities over the course of 2024. The results were presented to the ESG officers of the Board of Management of the general partner and of the Supervisory Board and the impacts, risks, and opportunities were discussed and evaluated.

The double materiality assessment was not completed until the second half of 2024, in connection with the preparation of the first planned CSRD report. The Board of Management of the general partner and the Supervisory Board therefore did not consider impacts, risks, and opportunities in the remaining months in their fundamental, strategic decisions.

Sustainability-linked incentive schemes (GOV-3)

The remuneration of the Board of Management of the general partner of Ströer SE & Co KGaA includes a sustainability-related component. Since 2024, the remuneration system has factored in two strategic targets from the areas of environment and social:

- (1) Reduce CO₂eq emissions and revenue growth (absolute CO₂ emissions)
- (2) Improve the Healthy Workplace Score (satisfaction and health of the employees)

The Remuneration Committee of the Supervisory Board approves the remuneration-related incentives for CO₂eq reduction measures. The ESG target (1) assesses the progress on reducing greenhouse gas emissions (GHG emissions) each year. Ströer SE & Co KGaA also takes climate-related sustainability matters into account when determining remuneration.

ESG target 'CO₂eq emissions'

Strategic target: CO₂eq-neutral growth

Assessment basis: Groupwide Scope 1 and Scope 2 emissions in the prior year, as the Group can directly influence these emissions.

Mechanism: CO₂eq target is used as a sustainability factor and short-term incentive (STI) multiplier (0.8–1.2).

- A reduction of 4.2% a year or more constitutes full target achievement and corresponds to a multiplier of 1.2.
- If emissions are largely identical year on year (–0.5% to +0.5% of the prior-year figure), the multiplier is 1. Intermediate values are determined using linear interpolation.
- If the prior-year emissions are exceeded by 4.2% and the target is thus missed, the multiplier is lowered to the minimum (0.8).

ESG target: Healthy Workplace

The Supervisory Board of the general partner has also set a 'Healthy Workplace' ESG target for the Board of Management's remuneration, in order to create incentives for improving the working environment. Each year, progress on the Healthy Workplace Score (HWS) is measured and incorporated into the system of performance-related Board of Management remuneration as a short-term incentive (STI) multiplier. The aim of the Healthy Workplace concept is to use an annual survey to measure employees' motivation, mental ability, and active willingness to dedicate themselves to their employer's corporate goals and business strategy, and the actual degree to which they have done so.

Strategic target: Improve the Healthy Workplace Score

Basis of assessment: HWS derived from survey (minimum score: 0, maximum score: 5)

Mechanism: Healthy Workplace Score is used as a sustainability factor and STI multiplier (0.8–1.2).

- An HWS of between 3.5 and 5 constitutes full target achievement and corresponds to a multiplier of 1.2.
- A score of between 2.45 and 3.449 corresponds to a multiplier of 1.
- A score of between 0.0 and 2.449 corresponds to a multiplier of 0.8.

Proportion of variable remuneration dependent on sustainability-related targets and/or impacts in the reporting year: 27%.

The STI, which is dependent on ESG components via an ESG factor, was set as a proportion of the total variable remuneration.

Statement on due diligence (GOV-4)

The following table indicates where in its sustainability report Ströer has provided information about its due diligence process and how the key aspects and steps of the due diligence process are applied.

Core elements of due diligence	Paragraphs in this report
a) Embedding due diligence in governance, strategy, and business model	GOV-2
	GOV-3
	SBM-3
b) Engaging with affected stakeholders in all key steps of the due diligence	GOV-2
	SBM-2
	IRO-1
c) Identifying and assessing adverse impacts	S1-2
	S2-2
	S4-2
d) Taking actions to address these adverse impacts	SBM-3
	IRO-1
	E1-3
	E5-2
	S1-3
e) Tracking the effectiveness of these actions and communicating	S1-4
	S2-3
	S2-4
	S4-3
	S4-4
	E1-3
	E1-4
	E5-2
	S1-4
	S1-5
	S2-4
	S4-4

Risk management and internal controls over sustainability reporting (GOV-5)

The internal control system (ICS) is a key element of corporate governance within Ströer SE & Co. KGaA and for its majority-held subsidiaries.

The ICS includes all systems-based controls and monitoring measures that bring about reliable operating information, compliance with internal and external rules, and the functionality and efficiency of business processes. The overarching aims of the ICS are to ensure achievement of the Group's business objectives and the reliability of its financial reporting, to avert any damage to the Group, and to protect its assets.

The ICS thus focuses on the core accounting processes that are directly related to the financial reporting. Given the growing significance of non-financial reporting and the regulatory requirements relating to ESG, the centrally managed ICS also includes controls for ESG-related processes. These are essentially the process for sustainability reporting and the process for supplying data for the corporate carbon footprint.

The procedure for the development of risk-based controls for these processes follows the standardized ICS methodology of Ströer SE & Co KGaA.

Risk assessment starts with the development of a process-specific risk control matrix (RCM), in this case for the sustainability reporting process. The aim of the RCM is the structured recording of material process risks, of the documentation of the controls implemented to reduce, avoid, or detect the risks, and of the preparation of any action plans. To create the RCM, the process is first documented as an end-to-end process and divided into process steps in a table.

For each process step, risks that could jeopardize target achievement are identified and documented. The risks are regarded as gross risks and categorized using a traffic light system (low/medium/high). Implementation of an appropriate key control is required for risks categorized as 'high'.

The following material risks were identified for the sustainability reporting process:

- Incorrect and/or missing data/disclosures in the reporting
- Delayed/non-timely reporting
- Information/approvals not provided or not provided on time by users or governance bodies (the highest governance bodies are the Board of Management and Supervisory Board)
- Approvals/reviews of data/aspects of the report are not carried out or are not carried out in accordance with requirements

To manage these material risks, the ICS central function has worked with sustainability managers to identify control and management actions and has implemented these as key controls in the process. Documentation of the control design is part of the RCM.

The key controls include the following management and control activities:

- Ensuring that regular reviews are carried out and, if necessary, updating and communicating structured and documented rules for essential processes
- Identifying and reviewing the regulatory requirements and directives (ESRS, EU taxonomy) and obtaining approval for the final notification of taxonomy eligibility and/or alignment in connection with the non-financial statement
- Checking the completeness and plausibility of datapoints
- Securing the correct approvals

Key controls that have been implemented are reviewed for adequacy and effectiveness and, if necessary, adapted (optimized, added to, or reduced). These checks take place at least once a year and additionally, if required. The regular review of the controls is carried out in the form of a control self-assessment (CSA) based on a standardized test method (performance, identification of results, documentation, and data entry) specified by the ICS corporate function. The ICS Review & Management policy contains a detailed description of the CSA process and methodology.

The results of the review, the design of the ICS, and the status of the actions form part of the half-yearly and end-of-year reports to the Board of Management and Supervisory Board which are reviewed and approved by the Chief Financial Officer.

The control landscapes (key controls) of the entities are also always included in reviews carried out by the internal audit unit. Their findings are reported to the Board of Management and the Supervisory Board.

Strategy, business model, and value chain (SBM-1)

Strategy and business model

The most important market for Ströer SE & Co KGaA is Germany, which accounts for around 90% of revenue. The Company also has out-of-home activities in Poland, the UK, the Netherlands, and Belgium and international activities through the subsidiaries Statista, AsamBeauty, and Ranger. There are no significant changes compared with 2023.

At the end of the reporting year, the Ströer Group had 11,858 full-time and part-time employees. Chapter S1 contains a breakdown of employees by geographical area. None of Ströer's businesses offer products or services in the areas of fossil fuels, raw materials extraction, chemical production, arms manufacturing, or tobacco growing and processing that are banned in its markets.

Given that Ströer SE & Co KGaA is a long-standing market player, particularly in the German advertising market, and has a diversified business model with a focus on Germany in its core OOH business, there were no significant new products or services in 2024, nor any new markets or services, that would need to be outlined under disclosure requirement ESRS 2 SBM-1.

Ströer SE & Co KGaA has not formulated sustainability targets or strategies for individual customer or product groups. External requirements include, for example, new or updated legal provisions, customer requirements, or feedback from investors and ESG rating agencies. Organizational changes can include new business priorities or the disposal of entities.

Core business

The core business of Ströer SE & Co KGaA is out-of-home advertising. The Out-of-Home Media (OOH) segment comprises all forms of out-of-home advertising including digital out-of-home (DOOH) advertising. In the OOH business, the Company uses around 300,000 advertising media, predominantly in Germany. The service offering includes traditional formats, such as posters or screens and projectors, and digital formats featuring electrically powered LED/LCD screens. Since 2021, Ströer SE & Co KGaA has used the generic term 'public video' to describe all advertising spaces that are digital and at least two square meters in size. The product portfolio includes bus and tram shelters that, while being part of local public transportation infrastructure, simultaneously function as advertising media.

The out-of-home advertising business is based on a diversified portfolio of contracts with private and public-sector owners of land and buildings that give the Company advertising concessions for high-traffic sites.

In the Digital & Dialog Media segment, the Company provides solutions for the marketing of online advertising in the form of proprietary and third-party content. It offers scalable products that range from branding and storytelling to performance, native advertising, and social media in the portfolio. The websites include t-online.de and watson.de as well as special interest portals such as giga.de, familie.de, desired.de, and kino.de. Ströer is ranked one of the biggest digital marketers in Germany, making it one of the most important display and mobile marketers in the German advertising market.¹

The Digital & Dialog Media segment also encompasses the companies Ströer X and the Ranger Group. Ströer X is responsible for dialogue marketing within the Group and is one of the major German providers of call center capacity. The Ranger Group is a field sales specialist, providing direct sales services.

Electricity plays an important role, especially for digital advertising spaces such as LED displays. The Group generally enters into long-term supply contracts to ensure a stable power supply and predictable costs.

Various input materials are essential for the manufacture of advertising media. These include paper for posters and flyers, and metal and glass for digital and classic advertising media, bus and tram shelters, and other advertising media and structures.

Another critical factor is the availability of suitable spaces for the installation of advertising media, which are provided by local and municipal authorities.

Within online advertising, powerful IT systems provide the basis for the creation and display of digital advertising formats.

Statista

Statista operates a global database for statistics and reports that offers its users access to information on over 80,000 different topics, including business, politics, society, media, technology, and science. Proprietary data is supplemented with statistical datapoints and analyses from market research institutes, governmental organizations, trade associations, and businesses.

¹ Nielsen marketer ranking Q3 2024



Electricity is an important energy source for the whole of Statista's IT infrastructure. A reliable power supply is essential for the processing of data and the operation of the IT systems used to prepare and publish statistics.

Access to data is an important input for statistical analysis. Statista uses both freely accessible data sources and purchased data sets. Panel data – data collected regularly from consistent samples – is important here. It provides valuable insights into long-term developments and trends and is essential for providing robust analyses and authoritative statistics.

Statista's IT infrastructure ensures that the processed statistics can be published efficiently. The outcomes are made available to customers in various formats on the Company's own website.

AsamBeauty

AsamBeauty is a company offering premium beauty products. Its own brands include M. Asam, ahuhu organic hair care, YOUTHLIFT®, and Kräuterhof and offer a wide variety of facial, body, and hair care products, as well as make-up. AsamBeauty's extensive product range is developed and produced in Germany. It focuses on the combination of selected plant-based ingredients with innovative active ingredients.

Electricity is a central input for production, administration, and development at AsamBeauty. High quality raw materials and active ingredients are also important inputs for AsamBeauty. These include synthetic raw materials such as retinol, niacinamide, and peptides, as well as natural resources such as grape-seed extract, argan oil, and almond oil.

Packaging made from paper, cardboard, glass, or plastic not only protects the products but also communicates the brand. AsamBeauty prides itself on the use of sustainable packaging, much of which is recyclable.

High-tech IT systems are essential for the management, development and distribution of beauty products. Software and high-performance networks enable the efficient handling of business processes, the management of customer data, and the operation of the online shop.

Upstream and downstream value chain

Core business

Within the OOH business, external workers are involved in the production of advertising media and street furniture. Workers within the upstream value chain also carry out various activities within logistics and warehouse management, in construction and planning (e.g. the installation and removal of advertising media and street furniture, technical commissioning and maintenance of advertising media, and planning of advertising media installations in the electrical and construction sector).

Most of the complete advertising media and street furniture, mechanical and electronic individual components from spare parts, materials and supplies to the procurement of technical services relating to the advertising media portfolio is purchased in Germany (88% of the hardware procurement volume in 2024). Advertising media and street furniture developed inhouse by Ströer are commissioned for production from external manufacturing companies in China (9.5% of the hardware procurement volume in 2024). A large proportion of the purchasing relates to services, particularly IT and telecommunications, as well as technical services connected with the advertising media infrastructure.

Technical Purchasing works with employees of logistics service providers, both in international transportation (including pre-carriage and on-carriage) and in national transportation (national transfers). The Company also works with workers of warehouse providers and warehouse service providers as part of the nationwide warehouse management process.

The employees in the supply chain have a wide range of qualifications and specializations, from low-skilled workers in raw materials extraction and processing and skilled workers in production and logistics, construction and planning (e.g. the installation and removal of advertising media and street furniture, technical commissioning of advertising media, planning of advertising media installations in the electrical and construction sector), through to highly skilled experts in research, design, engineering, product safety, and management.

Ströer sources its products and services from 29 countries, but primarily from Germany, the UK, and the USA. This results in great cultural and economic diversity. The suppliers come from a wide range of sectors, including manufacturers of advertising media and providers of IT services and logistics services.



In out-of-home advertising, output covers the digital display of advertising on digital advertising media, the display of posters by service providers on classic advertising media, and subsequent disposal. The aim of the advertising is to speak directly to end users and gain their attention.

In Digital, the main outputs are the presentation of editorial content (e.g. t-online) and the display of advertising on the contracting partners' advertising pages. The presentation of retrieved data on the user's screen is the output.

In Dialog, which covers call center and direct sales activities, the main output is sales services.

AsamBeauty

Workers are involved in the upstream value chain of AsamBeauty in the extraction of various raw materials and the production of packaging and intermediate products.

Most of the work in the upstream value chain takes place in Europe (73% of the input materials purchased), followed by Asia (13%) and North America (3%). AsamBeauty sources packaging materials from Europe and Asia. A digital, continuously updated item report can be filtered by individual country for each region of origin.

The output at AsamBeauty is a broad range of beauty and skin-care products. These are sold through various channels such as the online shop, teleshopping, or drugstore chains, as well as online marketplaces. Work in the downstream value chain relates to the transportation, storage, filling, packing, and dispatch of goods.

Statista

The supplier structure at Statista encompasses local and international partners who are selected on the basis of criteria that include sustainability standards and certifications. Long-term partnerships are prioritized. Suppliers mainly provide software licenses and IT equipment. Consultancy firms and agencies are also important suppliers.

Suppliers are selected on the basis of the procurement policy, which requires them to commit to providing decent working conditions and respecting human rights, with a particular focus on diversity and the exclusion of child labor and forced labor.

The downstream value chain encompasses the use and processing of the data supplied. Businesses, research institutes, media, governmental organizations, and private users use this data for strategic decision-making, reporting, and scientific publications. The content can be flexibly accessed via digital platforms and content licensing, and is disseminated in customers' publications

and media. Individualized services such as market studies, consultancy services, and design services flow directly into customers' business processes.

Sales channels

Core business

Ströer SE & Co KGaA has a large portfolio of advertising media on roadsides, at train stations, on and in public transportation, and in pedestrian areas, meaning it can offer the right products, whether on a local, regional, or national basis. Designs are refined, optimized, and adapted to local needs and requirements on an ongoing basis.

Digital municipal information systems play a key role in the DOOH business. Some of Ströer's advertising installations are included in federal and regional government plans for dealing with emergencies and are used in test exercises.

Advertising media in the DOOH business are divided into three categories:

- Premium Public Video Roadside Screens: All digital advertising spaces that are installed along a road and are more than 2m² in size
- Premium Indoor Screens: Digital advertising spaces with a screen size of at least 60", installed in train stations, public transportation systems, shopping malls, and airports
- Longtail: All digital advertising spaces installed indoors in a smaller format, mostly in retail settings

AsamBeauty

With a strong presence in leading drugstores in Germany, Austria, and Switzerland and a global presence on Amazon (Marketplace), AsamBeauty offers premium beauty and skincare products through a wide range of sales channels. These include an online shop, teleshopping, and leading TV shopping channels such as QVC in the UK and HSN in the USA.

Statista

The most important sales channel for Statista is direct sales through subscriptions and content licensing agreements, which allow customers to access the data directly. Bespoke solutions and partnerships with media companies are offered via B2B collaborations. Digital channels such as the website, social media, and search engine marketing are used to gain subscribers. Statista also offers consultancy services, with individual market analyses and special programs for schools and universities, providing students and teachers with academic content.



Interests and views of stakeholders (SBM-2)

For Ströer, stakeholders are individuals or groups of people within the Company or outside it, who are directly or indirectly affected by the Company's business and who therefore have needs and expectations vis-a-vis the Group. The selection of relevant stakeholders is based on standard definitions of internal and external stakeholder groups. These groups are prioritized in a stakeholder management process to determine the focal point of dialogue and make the most efficient use of limited resources.

The relevant stakeholder groups for the Ströer Group are:

- Employees
- Customers
- Analysts and investors
- Private landowners and concession-givers
- Suppliers and business partners
- Consumers and end-users
- Environment

Stakeholders are involved on an ongoing basis as part of the Company's general business activities. Specific stakeholder groups were also polled on ESG topics for the double materiality assessment. This involvement did not result in any direct adjustment of Ströer's business or strategy.

The collaborative partnership with stakeholders is critical to the Company's success. Stakeholders provide important indications of the expectations the Group faces in terms of sustainability, and of areas where it can potentially improve. This enables the Company to identify risks for its business and its green credentials at an early stage, and provides a mechanism for recognizing opportunities, for example through innovation processes.

Dialogue with stakeholders creates transparency and can reveal any conflicts of interest and conflicting objectives between stakeholder groups – an important starting point for discussing possible solutions. The Company therefore maintains regular dialogue with its stakeholders in order to ascertain their concerns and expectations, and also to set out its own position. Stakeholder feedback plays an important role in the success of the business and, for the customer stakeholder group, is documented in accordance with the relevant processes.

The Board of Management and Supervisory Board were briefed on stakeholder concerns as part of the double materiality assessment in 2024. Stakeholders (employees, customers, service providers, interest groups, trade associations, consumers/end-users, investors, analysts) were asked about specific ESG topics relating to Ströer SE & Co KGaA. The Ströer Group will develop action plans on the basis of the findings and implement these in the coming years.

The individual business units also regularly discuss stakeholder suggestions, requests, and criticisms as part of the ongoing process optimization. If found to be in the interests of both Company and stakeholders, these are then implemented.

Employees

The Ströer Group's employees are critical to its success. Their importance is reflected in the pivotal position of HR within the organizational structure. The head of HR reports regularly to the Board of Management and is a member of the Executive Committee. Sustainability-related topics affecting employees are also discussed in the Sustainability Council.

Employees are involved via various formats and committees. Direct feedback is gathered through channels such as the Healthy Workplace survey, for example (see also chapter S1-4).

Close collaboration with the entities' works councils ensures that consideration is given to the concerns and interests of the workforce. Entities with works councils hold regular works meetings to create transparency and promote dialogue. Discussions with the works councils take place at least once a month, while communication with the employees is regular as well as in response to specific events. Half the seats on the Supervisory Board of Ströer SE & Co. KGaA are filled by employee representatives, which ensures employee involvement in the Company's ultimate governing body.

The Group also offers various communication formats that allow employees to become actively involved. Quarterly town hall meetings enable a direct dialogue with the Board of Management, while the series of virtual talks with the Co-CEO ('Fre1stunde') provides a forum where questions and suggestions can be raised. The CFO also organizes regular getting-to-know-you chats with new employees to encourage dialogue at an early stage.

The employees and works councils were also involved in the double materiality assessment process, to identify the relevance of various sustainability topics. Employees were also involved in the assessment of the IROs.

Customers

Within its core business of out-of-home advertising, Ströer has built a broad and deep customer portfolio with national, regional, and local customers from a range of sectors and industries. In sales, direct dialogue with customers takes place via the customer relationship managers. Ströer also attends trade fairs in order to stay in touch with its customers. Customer and user surveys are conducted on a regular basis to gather feedback. The Net Promoter Score (NPS) is measured, and customer surveys conducted on the importance of sustainability. The performance of agency services is also assessed, to measure customer satisfaction and quality of service. Results are fed into management decision-making processes on a topic-by-topic basis and provide the basis for future decisions.

Within the wholesale business, AsamBeauty's customers are mainly drugstores in Germany and German-speaking countries and e-commerce sales channels. It also sells to retail customers through TV shopping and via Asam's e-commerce platform. Various tools are used for this dialogue, such as feedback from social media, product reviews, surveys, particularly via social media channels, and annual discussions with our B2B partners. The feedback is collected, assessed and, in some cases, implemented in specific projects.

The key customer groups for Statista are businesses, universities and schools, and private individuals. From 2025, Statista plans to systematically poll customer opinion through direct surveys by telephone, questionnaire, or online, so that this can then be factored into the business strategy.

Various customers were also involved in the double materiality assessment process by means of a survey, which was used to identify the relevance of various sustainability topics.

Analysts and investors

Analysts and investors are central stakeholders of the Company. They include institutional investors, shareholders, financial analysts, rating agencies, and ESG and sustainability analysts. This stakeholder group is involved on a regular basis via investor relations activities such as analysts' meetings, roadshows, and the provision of financial and sustainability reports.

The discussions are organized by the investor relations team, which manages the dialogue with investors and analysts. This covers the provision of financial reports and key figures, presentations and ESG reports, as well as meetings and conferences to brief this stakeholder group on matters such as corporate strategy, the development of the Company, and progress on sustainability topics.

Selected feedback from the investors and analysis is incorporated into the strategic planning. In addition to financial expectations and market analysis, consideration is increasingly being given to ESG criteria in order to better meet the expectations of the capital markets and to develop sustainable growth strategies.

Various analysts and investors were also involved in the double materiality assessment process by means of face-to-face interviews, which were used to identify the relevance of various sustainability topics.

Private landowners and concession-givers

Private landowners and concession-givers are important stakeholders in the out-of-home advertising business.

Local authority partners award concessions to Ströer which allow the Company to carry on its OOH advertising business on public land in a specific town or local area for a fixed contract term. Similarly, private landowners are important partners for site utilization, generally for individual plots.

Dialogue with private landowners and concession-givers takes place at regular intervals in various forms. These include direct dialogue and participation in local and national events, including involvement in panel discussions to promote active debate. This collaboration is further bolstered through close ties with the FAW (trade association for out-of-home advertising) and the Federal Association for Out-of-Home Media in the area of public affairs. Dialogue with local authority partners allows the Company to identify their needs and ensure that these are met through the Company's digital information media and portfolio. The provision of traffic guidance and traffic information services delivered via the Company's digital media is just one example of this.

Suppliers and business partners

Ströer maintains a regular dialogue with its suppliers and relevant stakeholders with the aim of identifying potential risks in the supply chain at an early stage. This takes place through face-to-face and online meetings, plus occasional visits by employees.

Much of the direct dialogue with suppliers and business partners takes place in connection with negotiations, annual discussions, and strategy reviews. The Board of Management, the segment heads and the Senior Vice President of Procurement & Real Estate are responsible for this dialogue.

The focus is on the quality of the partnership, the achievement of shared goals, and continuous improvement across the supply chain.

Various suppliers and business partners were also involved in the double materiality assessment process by means of a survey, which was used to identify the relevance of various sustainability topics.

Consumers and end-users

With regard to the distribution of advertising content, Ströer currently has no dedicated stakeholder management function with regard to consumers and end-users, meaning that the interests, views, and rights of the consumers and end-users do not currently directly inform the business strategy.

From 2025, Statista plans to systematically poll customer opinion via direct surveys by telephone, questionnaire, or online. However, the dialogue with consumers and end-users does not necessarily have to be factored into the Company's decisions and there are no plans to make this obligatory in the future.

Various tools are used for the dialogue with consumers and end-users at AsamBeauty, such as feedback from social media, product reviews, and surveys, particularly via social media channels. The feedback collected is recorded, assessed and, in some cases, implemented in specific projects.

In addition, all Ströer consumers and end-users can report concerns via the whistleblower hotline.

Various consumers and end-users were also involved in the double materiality assessment process by means of a survey, which was used to identify the relevance of various sustainability topics. However, at the current point in time we do not explicitly assess the extent to which our strategy and business model play a role in creating, exacerbating, or mitigating significant impacts on consumers and/or end-users and whether adjustments are necessary to counter such impacts.

Environment

The environment was included as a stakeholder for the purposes of preparing this report. Dialogue took place via external stakeholders (including NGOs) in order to assess the impacts of the Ströer Group's business activity on the environment.

Material impacts, risks, and opportunities and their interaction with strategy and business model (SBM-3)

Ströer analysed the material impacts, risks, and opportunities (IROs) and their interaction with the strategy and business model in 2024. Risks and opportunities are assessed as part of the strategy and management of the business model and value chain. The Company's activities and partnerships have both a positive and negative impact on the environment, welfare and community matters, and corporate governance. The material impacts affect environment, particularly in respect of energy consumption and greenhouse gas emissions, and waste produced by business activities, as well as social and welfare matters such as the Company's own workforce, working conditions and advertising content, and corporate culture and governance. At the same time, the business activities also give rise to opportunities, such as lower energy consumption as a result of technical advancement or less waste through the switch from analog, paper-based advertising media to digital. Naturally there are also risks, however.

The topic-specific chapters discuss in detail the material impacts, risks, and opportunities and their interaction with the strategy and business model.

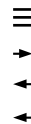
Materiality assessment (IRO-1)

The double materiality assessment for Ströer SE & Co KGaA has been prepared in accordance with the ESRS standards.

The assessment covers the same basis of consolidation used in the Ströer financial report, i.e. all operating units, all business activities, and all regions where the Group does business.

To determine the impacts, risks, and opportunities to be reported, key components of the value chain were identified. These provided the focus for the double materiality assessment. Direct and indirect business relationships were taken equally into account. IROs subsequently identified and assessed were allocated on the basis of this value chain. The direct basis of consolidation matches that of the annual report.

Based on the ESRS-relevant topics (ESRS 1 AR 16), a granular list of topics was created for Ströer SE & Co KGaA. Further topics were then added, such as those arising from a sector analysis or rating perspective. In a second step, this topic list (long list) was pruned, with the removal of those topics deemed highly likely to be categorized as non-material. This was done in consultation with the responsible employees and external experts.



In line with the double materiality principle, stakeholders were involved in both the impact analysis and the financial analysis. The impact-stakeholders consulted (including employees, works council, suppliers, key customers) were asked to rate the relevance of selected sustainability topics. To guarantee neutral results and avoid preconceived opinion, the impact-stakeholders were also asked about topics that had been excluded from the trimmed-down topic list (shortlist). This allowed them to assess the relevance of excluded topics and suggest further topics that had not been considered. The systematic survey was conducted by means of an online tool and was divided into the categories of environmental (E), social (S), and governance (G). As a manufacturing company, AsamBeauty was subject to particular scrutiny, as its business model and value chain differ from those of the other companies included in the basis of consolidation.

Interviews were also conducted with representative stakeholders (including banks, investors, and analysts), in order to identify risks and opportunities. Interactions with material impacts were examined, together with independent risks and opportunities. The interviews were based on the results of the stakeholder survey and the experience of the external experts, who provided support during the interviews alongside representatives of the Company.

Data sources were drawn on at various stages of the process. For example, publicly accessible and internal databases were used to prepare the impact list.

Individual thresholds for the identification of the material impacts were established in connection with the impact-stakeholder survey.

Impacts were identified on the basis of the topics categorized as relevant in the impact-stakeholder survey. This process took into account the fundamental principles laid down by the ESRS. The identification was aided by external experts and the use of various databases. Finally, the identified impacts were categorized across the value chain and by time horizon (short, medium, or long-term) and validated by the relevant employees.

The Company also examined the potential effects of climate risks and scenarios. At a management workshop at the end of 2022, long-term climate risks were identified and assessed on the basis of recognized climate scenarios (including the IPCC scenarios). The analysis covered three climate pathways: Global alliance (1.5° C global warming), business as usual (2–3° C global warming), and overshoot (+4° C global warming), which model various impacts on markets, regulation and society. The results

of the analysis were qualitatively assessed during the reporting period. As there have been no changes to the business model, they remain valid and were taken into account in the updating of the corporate and sustainability strategy and the determination of the material climate-related impacts, risks and opportunities (IROs).

The preparation and performance of the impact assessment followed a clearly structured approach. Firstly, all identified impacts were divided into four categories:

- potentially positive,
- potentially negative,
- actually positive and
- actually negative.

For the assessment of actual impacts, positive impacts were assessed on the basis of scale and scope, while the aspect of irremediability was also taken into account for negative impacts. For potential impacts, the likelihood of occurrence was also factored in: potentially positive impacts were assessed according to scale, scope, and likelihood of occurrence, while potentially negative impacts were assessed according to scale, scope, irremediability, and likelihood of occurrence. When assessing impacts that affect the Company's own workforce, the requirements of ESRS S1 Appendix A.1 were adhered to, in particular with regard to the inclusion of certain parameters that affect scope.

The assessment was carried out internally by a selected group of senior employees and subject experts. The various aspects were assessed using a Likert scale from 1 to 5, whereby 5 is the highest score.

Once the assessment was completed, the results were statistically evaluated. In the case of a potential negative human rights impact, the severity of the impact takes precedence over its likelihood of occurrence.

The thresholds (for the impact assessment) were determined using a statistical assessment, whereby the precise level of the thresholds was also influenced by a qualitative rating.

To ensure that interactions between impacts and the resulting risks and opportunities were considered, the material impacts were one of the inputs used to establish the basis for identifying risks and opportunities.



Short-term opportunities and risks (up to one year) were also included which had already been identified and assessed as ESG risks in the groupwide risk management process.

Sustainability risks are an established part of the overall risk management process and are prioritized according to the same standards as all other risks. Risks are assessed and prioritized on the basis of the usual criteria (see also 'Opportunities and risks'). Sustainability risks are thus not viewed in isolation, but in the overall context of business risk.

As with the impact perspective, risks and opportunities were also categorized across the value chain and by time horizon (short, medium, or long-term) and validated by the relevant employees.

The financial materiality of the risks and opportunities was analyzed in a two-phase process. Ströer has documented the process in its internal policy for recording sustainability risks in the risk management system:

1. Short-term risks and opportunities (up to one year)

- Short-term risks and opportunities are recorded in accordance with the procedure used in groupwide risk management. Accordingly, they are identified and quantitatively assessed locally by the Cluster Risk Officer as part of the semi-annual risk survey. They also inform the semi-annual risk aggregation and simulation.
- Risks and opportunities on the list that were not recorded in the risk management procedure were sent for reassessment. Examples:
 - Rising costs of waste disposal
 - Reputational harm arising from misinformation or breaches of journalistic standards
 - Financial risks arising from corruption
- A sensitivity analysis carried out by Risk Management showed that there are no newly reported short-term ESG risks which are material for Ströer and therefore subject to disclosure requirements (for further information on the risk management process, see the 'Opportunities and risks' chapter of the management report).

2. Medium and long-term risks and opportunities (medium-term: 1 to 5 years; long-term: more than 5 years)

- The medium and long-term risks and opportunities were assessed in a workshop (involving the Governance, Risk, Compliance, Investor Relations, Controlling, and ESG functions), where the direct and indirect financial impacts and the likelihood of occurrence were rated on a Likert scale from 1 to 5.

- Direct financial impacts refer to aspects such as costs or profits. Indirect financial impacts can be reputational gains or losses.
- To determine the material medium and long-term risks and opportunities, the likelihood of occurrence and the two categories of financial impact were examined and a materiality threshold was then applied.

The analysis also considered whether Ströer SE & Co KGaA is active – either directly or via its value chain – in countries with heightened risks of human rights abuses and corruption. It was carried out in accordance with the UN Guiding Principles on Business and Human Rights, the OECD Guidelines, and the requirements of ESRS G1 IRO-1. The results provide an initial indication of the relevance of these risks for the Company. The geographical analysis focused on direct business relationships.

The process was closely monitored by internal and external experts. For example, GRC (Governance, Risk, Compliance) was heavily involved in the identification of risks and opportunities.

The final validation of the overall process, including validation of the material IROs, was carried out by the Board of Management and the Supervisory Board's ESG officer.

The double materiality assessment process differs from that applied in the prior year, as this year a double materiality assessment in accordance with ESRS was carried out for the first time.

The analyses required in accordance with ESRS IRO-1 of the topic standards for E2, E3, E4, and E5 were not carried out in 2024. They are expected to take place from 2025 onward, and their results should inform future double materiality assessments. Consultations should also take place with the affected communities.

Further detail on the individual IROs are provided in the topic-specific chapters.

Based on the results of our double materiality assessment, we have identified the following ESRS topics as relevant.

E		Environment	
E1	Climate change	Climate change adaptation	+ - ↑ ↓
		Climate change mitigation	+ - ↑ ↓
		Energy	+ - ↑ ↓
E2	Pollution	Pollution of air	+ - ↑ ↓
		Pollution of water	+ - ↑ ↓
		Pollution of soil	+ - ↑ ↓
		Pollution of living organisms and food resources	+ - ↑ ↓
		Substances of concern	+ - ↑ ↓
		Substances of very high concern	+ - ↑ ↓
		Microplastics	+ - ↑ ↓
E3	Water and marine resources	Water	+ - ↑ ↓
		Marine resources	+ - ↑ ↓
E4	Biodiversity and ecosystems	Direct impact drivers of biodiversity loss	+ - ↑ ↓
		Impacts on the state of species	+ - ↑ ↓
		Impacts on the extent and condition of ecosystems	+ - ↑ ↓
		Impacts and dependencies on ecosystem services	+ - ↑ ↓
E5	Resource use and circular economy	Resources inflows, including resource use	+ - ↑ ↓
		Resource outflows related to products and services	+ - ↑ ↓
		Waste	+ - ↑ ↓
S		Social	
S1	Own workforce	Working conditions	+ - ↑ ↓
		Equal treatment and opportunities for all	+ - ↑ ↓
		Other work-related rights	+ - ↑ ↓
S2	Workers in the value chain	Working conditions	+ - ↑ ↓
		Equal treatment and opportunities for all	+ - ↑ ↓
		Other work-related rights	+ - ↑ ↓
S3	Affected communities	Communities' economic, social and cultural rights	+ - ↑ ↓
		Communities' civil and political rights	+ - ↑ ↓
		Rights of indigenous peoples	+ - ↑ ↓
S4	Consumers and end-users	Information-related impacts for consumers and/or end-users	+ - ↑ ↓
		Personal safety of consumers and/or end-users	+ - ↑ ↓
		Social inclusion of consumers and/or end-users	+ - ↑ ↓
G		Governance	
G1	Governance	Corporate culture	+ - ↑ ↓
		Protection of whistleblowers	+ - ↑ ↓
		Animal welfare	+ - ↑ ↓
		Political engagement and lobbying activities	+ - ↑ ↓
		Management of relationships with suppliers including payment practices	+ - ↑ ↓
		Corruption and bribery	+ - ↑ ↓

Material positive impact
 Material negative impact
 Material opportunity
 Material risk
 Non-material impact
 Non-material opportunities or risks

CLIMATE CHANGE (E1)

Introduction and IROs (SBM-3)

Material IROs (impact, risk, opportunity)		Value chain			Time horizon		
		→	☐	↳	🕒	🕒	🕒
Greenhouse gas emissions caused by our business activities	Impact (actually negative)	✓	✓	✓	✓	✓	✓
Energy consumption for our business activities	Impact (actually negative)		✓		✓	✓	✓
Physical risks (such as from extreme weather events) to Ströer assets (e.g. street furniture) or property	Risk		✓				✓
Rising energy costs	Risk	✓	✓	✓	✓	✓	✓
Energy reduction through technical advancements in digital advertising media generates cost savings	Opportunity	✓	✓			✓	✓

→| Upstream (value chain) ☐ Own (business) activity ↳ Downstream (value chain) 🕒 <1 year 🕒 1 to 5 years 🕒 >5 years

Greenhouse gas emissions caused by our business activities

Ströer's business activities have negative impacts on the environment, especially through the generation of greenhouse gas emissions, including in various parts of the upstream and downstream value chain.

In our own business operations, the majority of emissions are produced through energy consumption, particularly in relation to the operation of analog and digital advertising media. The energy requirements of the office buildings and the vehicle fleet emissions also contribute substantially.

Energy consumption caused by our business activities

The energy consumption caused by Ströer's business activities also has negative impacts on the environment.

Most of the energy consumption relates to the electricity used to power the analog and digital advertising media, the electricity and heating energy for the office buildings, and the energy needs of the vehicle fleet – including fuel consumption of gasoline and diesel vehicles, and the electricity consumption of electric vehicles.

Physical risks (such as from extreme weather events) to Ströer assets (e.g. street furniture) or property

Ströer's assets, such as real estate or advertising media, are vulnerable to the impact of potentially extreme weather events such as storms and floods, and may suffer damage. Weather events can also cause disruptions to the energy supply, which adversely affects value creation.

Rising energy costs (transition risk)

Electricity is a material factor in Ströer's provision of services. Rising energy prices therefore increase costs, potentially significantly, and reduce margins or even result in losses. The same applies to other sources of energy, such as gas and heating oil, used to heat office space, for example. The price trend is contingent on the one hand on the availability of energy relative to demand, and on the other on government levies/taxes on the purchase and consumption of (fossil) fuels.

Energy reduction through technical advancements in digital advertising media generates cost savings

Technical progress may lead to ever less energy-intensive advertising media, which means lower energy requirements and a downward trend in costs for the same scope of services. The strength of this effect depends primarily on the speed and extent of technical developments.

Transition plan for climate change mitigation (E1-1)

The Ströer Group does not currently have a transition plan that meets the requirements of E1-1 14-16. This is due in part to changes to the conversion factors and to the way in which data is collected.



Policies (E1-2)

Environmental policy of Ströer SE & Co. KGaA

Ströer has developed a framework of rules that will allow it to make an effective contribution to mitigating climate change, reducing energy consumption, and strengthening the resource economy/circular economy. The environmental policy governs scope, responsibilities, management approach, duties, and organization, as well as the involvement of stakeholders and transparent reporting on all developments in areas affected by this policy. Its environmental management policy covers processes within the Company for the efficient and sustainable use of resources. The Sustainability Management corporate unit is responsible for the content of this policy. The environmental policy was prescribed by head office and no stakeholders were directly involved in its development. It is publicly accessible to all stakeholders on the Company's website and applies to all Ströer Group employees. Ströer does not currently explicitly adhere to any other standards or third-party initiatives which would have to be taken into account when implementing the environmental policy.

Ströer regularly reports on its sustainability activities and the progress it is making with the matters defined therein of relevance to the environment and society. In the past, these efforts were documented in a separate sustainability report. This has now been incorporated into the management report and will be published as part of the annual report. The sustainability management activities, the sustainability report, and the environmental policy cover all companies consolidated in the Group reporting.

Ströer's environmental management aims to avoid negative environmental impacts from its business activities or, where avoidance is not immediately possible, to continually reduce them. The Group intends to improve efficiency in respect of its use of natural resources and sources of energy. Ströer sees technical advancement as a key plank of this endeavor, for example the use of the latest LED generation in digital advertising media and the gradual increase in the proportion of electric vehicles in the Ströer fleet.

A central focus of the Environmental Policy is the reduction of the greenhouse gas emissions caused by Ströer's own activities. The policy is intended to provide a framework for this, and set out actions to reduce material negative impacts such as greenhouse gas emissions caused by our business activities.

Due to the change of base year in connection with the CSRD reporting, however, there is currently no transition plan with regard to the Environmental Policy. For this reason, the policy currently does not cover climate change mitigation, climate change adaptation, energy efficiency, or the use of renewable energies. Nor does it cover managing physical climate risk, or the climate change adaptation-related transition risks. Ströer intends to formulate a transition plan in the future, based on the first dataset to use 2024 as the new base year.

Given the still high proportion of energy generated from fossil fuels, Ströer is continuously working to minimize its own energy demand while maintaining the same performance by optimizing efficiency.

Actions (E1-3)

The presentation and description of the actions and the decarbonization levers do not meet the requirements of E1-3 26-29, as changes are currently being made to the approach due to the adjustment of the base year and the climate change policies. For this reason, no specific actions have yet been implemented to comply with ESRS 2-62.

Ströer intends to develop actions that will meet the requirements in the next few years, and to publish them.

However, in 2024 Ströer introduced actions aimed at directly reducing greenhouse gases, such as purchasing electricity generated from renewable sources. To make these actions economically viable, Ströer protects itself against price fluctuations/increases by agreeing fixed purchase prices for a specific period.

Actions to directly save energy and thus reduce greenhouse gas emissions are also being implemented, such as switching advertising media off overnight and deactivating them at less frequented times. However, the (climate mitigation) actions initiated are part of an ongoing process in which completed individual actions are immediately followed by new actions of the same type. No large-scale actions with a fixed start and end date are currently being implemented, as such actions are neither technically feasible nor commercially viable.

There is potential for decarbonization by increasing the proportion of renewable energy relative to total consumption, increasing the efficiency of the Ströer advertising media, and optimizing the vehicle fleet by increasing the proportion of electric vehicles.

Use of renewable energy

Ströer is actively committed to decarbonizing its business activities. Continuously increasing the share of renewable energy used in its operations is a key component of this strategy. Ströer has identified the out-of-home advertising business in particular as having potential for further increasing the use of energy from renewable sources.

Technical advancements in advertising media

Another lever is the installation and replacement of technical components and systems with more energy-efficient components. The actions of the Group are focused on out-of-home advertising.

Ströer is continuously looking for ways to optimize the energy efficiency of its digital advertising media. It is reducing its energy consumption and thus also its carbon footprint through the ongoing refinement of technologies and the implementation of innovative solutions. One priority is the use of highly efficient LED technologies, which offer a significant improvement in luminosity while using less energy. Ströer is also focusing on optimized power electronics and advanced control algorithms to further increase the energy efficiency of its systems. As part of

the further expansion of the Ströer digital portfolio, new installations and faulty LED boards that need to be replaced are being upgraded to a technical standard that is commercially viable for Ströer.

Ströer has its own research department where new advertising media prototypes are developed. Economic and environmental requirements go hand in hand here. It is in Ströer's financial interest to ensure that advertising displays use the minimum possible amount of electricity, to keep energy costs low. At the same time, this also ensures that the CO₂eq emissions are minimized.

Optimization of the vehicle fleet

The electrification of the vehicle fleet is a cornerstone of Ströer's decarbonization efforts. The switch from vehicles with internal combustion engines to electric vehicles (EVs) will enable Ströer to reduce CO₂ emissions in its operations.

Targets (E1-4)

There are currently no climate action-related targets for 2024 that meet the ESRS requirements. The previous reduction targets, which were based on 2019 as the base year, are to be reformulated with 2024 as the base year.

Metrics

Energy consumption and mix (E1-5)

(MWh)	2024
Total energy consumption related to own operations	123,036.49
Total energy consumption from fossil sources	73,068.83
Total energy consumption from nuclear sources	4,335.55
Total energy consumption from renewable sources	45,632.11
Fuel consumption from renewable sources	253.86
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	45,378.25
Consumption of self-generated non-fuel renewable energy	0.00
Renewable sources as a proportion of total energy consumption	37.1%
Non-renewable energy production	25,966.25
Renewable energy production	253.86

Scope 1 and 2 emissions (E1-6)

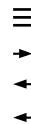
	Current		Milestones and target years		
	2024 (base year)	2025	2030	2050	Annual % target/ Base year
Scope 1 GHG emissions					
Gross scope 1 GHG emissions (tCO ₂ eq)	6,854.97	n/a	n/a	n/a	n/a
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%)	0.00	n/a	n/a	n/a	n/a
Scope 2 GHG emissions					
Gross location-based Scope 2 GHG emissions (tCO ₂ eq)	29,152.12	n/a	n/a	n/a	n/a
Gross market-based Scope 2 GHG emissions (tCO ₂ eq)	31,704.39	n/a	n/a	n/a	n/a
Other emissions data (E1-6)	2024				Further information
Scope 1: Biogenic emissions of CO ₂ from the combustion or biodegradation of biomass that are not included in the Scope 1 GHG emissions (tCO ₂ eq)	0.00				
Percentage of contractual instruments, Scope 2 GHG emissions	45.74	Exclusively contracts for energy from green electricity.			
Percentage of contractual instruments used for the sale and purchase of energy, bundled with attributes about the energy generation, in relation to Scope 2 GHG emissions	45.74				
Percentage of contractual instruments used for the sale and purchase of energy that are not bundled with energy attributes, in relation to Scope 2 GHG emissions	0.00				
Scope 2: Biogenic emissions of CO ₂ from the combustion or biodegradation of biomass that are not included in the Scope 2 GHG emissions (tCO ₂ eq)	3,222.83				

Notes on methodology

Ströer aims to apply uniform and groupwide methodology standards for data collection. In addition to clearly defined requirements for collecting data and calculating emissions, this also includes requirements concerning the documentation of reported consumption figures. The aim is to continuously improve the quality and comparability of data over future reporting periods.

To ease the first-time application of this standard, in the first year of preparing the sustainability statement in accordance with ESRS 1-136 the Company has made use of the option of not disclosing the comparative information required by section 7.1. As described in E1-4, no milestones and target years are identified.

The emissions are reported in accordance with the GHG Protocol and were calculated with the help of an external service provider for climate action reporting (ClimatePartner).



The service provider provides an online emissions calculation tool, via which consumption data must be entered into the appropriate categories. These consumption figures are then automatically converted into emissions by the service provider (the emissions factors are stored in the tool for each different category, connected to the databases).

To ensure that the report covered the whole basis of consolidation for the Group, values were extrapolated on the basis of the relevant cluster average for sites where no data was available. Available information on headcount or space occupied at sites was used for this calculation.

GHG emissions

Scope 1

This mainly included material emissions from stationary and mobile combustion, and fugitive emissions. The consumption to be disclosed was compiled from utility bills (heating, cooling) and from an external service provider (DKV) for the vehicle fleet data.

The emission factors used are taken from the DEFRA and IPCC databases.

Scope 2

The **location-based gross Scope 2 GHG emissions** are based on national average emission factors of the electricity grid for sites where electricity is used. It is irrelevant whether the electricity was purchased from renewable sources or not.

The **market-based gross Scope 2 GHG emissions** are indirect GHG emissions relating to purchased electricity, heating and steam. Supplier-specific information was included in the emissions calculation of market-based gross GHG emissions, where available. This requires information on the origin of the electricity consumption. If the electricity is green, this was proven through appropriate evidence (contracts, certificates) and declared as green electricity in the service provider's tool. If no suitable evidence of the origin of the electricity was available, this was declared as electricity from non-renewable sources (calculation of emissions using the residual mix factor).

The emission factors used are taken from the DEFRA, GEMIS 4.95, and Ecoinvent 3.10 databases.

Neither this data nor the associated context information for the corporate carbon footprint was externally validated.

Extrapolations and estimates

The Company must also indicate via the tool whether consumption data covers the whole reporting year or only part of it. If necessary, missing data must be extrapolated. The extrapolations are identified as such so that they can subsequently be declared as secondary data, and thus distinguished from primary data. Additional, external emissions calculations were also used for company-specific consumption data.

Generally, missing months were extrapolated where the reporting period was incomplete. In some cases, monthly figures from the prior year were used, while in others figures were extrapolated using the rule of three, based on the available primary data.

Where there was no data for the reporting year, the figures from previous years were used, adjusted for any known differences from the prior year (change of office space, changed use, change in number of employees). If there were no figures for previous years either, statistical figures were used with the help of the service provider.

Estimates were generally selected in such a way that the appropriate, representative factor was applied in each case – either space occupied at the sites or number of employees.

A distinction is made here between primary and secondary data. Primary data relates to the reporting year and does not include any extrapolations or estimates. As a full calendar year had not been completed at the time the data was collected, certain data-points necessarily had to be extrapolated or estimated. This is reflected in the proportion of primary data.

Energy consumption

Energy consumption figures were taken from bills or contracts. In some cases, direct meter readings were also taken locally – for example where no up-to-date invoice was available – to achieve the best possible data quality.

The energy consumption of the vehicle fleet (fuel and electricity for EVs) was also included. Where necessary, units were converted (liters into kWh, for example) by the service provider so that a total figure for consumption could be reported using a single unit of measurement.

Renewable energy

Guarantees of origin or certificates from the energy provider for reported consumption must generally be provided as evidence of energy from renewable sources.

For Ströer, this requirement applies primarily to electricity and has an impact on the recognition of Scope 2 emissions using the market-based method. In some cases, however, evidence is dependent on the availability of certificates from the energy provider.

High climate impact sectors

Ströer operates in the out-of-home advertising and digital media businesses. Within the context of the EU regulation (pursuant to the definition in Regulation (EU) 2022/1288 and Regulation (EC) No. 1893/2006), which focuses on high climate impact sectors, Ströer's business activity is not classed as a high climate impact sector.

Carbon credits (E1-7)

	2024
Total amount of carbon credits outside the value chain that are verified against recognized quality standards and canceled in the reporting period	24,189.10
Percentage of projects to reduce carbon emissions	98.91%
Percentage of projects to remove carbon emissions	1.09%
Percentage for each recognized quality standard	Gold Standard: 67.83% Verified Carbon Standard (VCS): 2.89% VCS, Climate, Community and Biodiversity Standard (CCBS): 29.27%
Percentage of projects within the EU	0.00%
Percentage that qualifies as a corresponding adjustment (Art. 6 of the Paris Agreement).	0.00%

Notes on methodology

At Ströer, we rely on the figures and evidence provided by ClimatePartner for the calculation of climate action certificates. ClimatePartner manages the climate action certificates on our behalf. We trust that the methods used comply with the recognized standards.

According to ClimatePartner, climate change mitigation projects have to be regularly reviewed by independent auditors, such as TÜV Nord. These auditors monitor compliance with the applicable standards and retrospectively establish the quantity of CO₂ actually saved.

1.09% of the total certificates relate to projects to remove carbon emissions through biogenic sinks.



CIRCULAR ECONOMY (E5)

Introduction and IROs (SBM-3)

Material IROs (impact, risk, opportunity)		Value chain			Time horizon		
		→	☐	↔	🕒	🕒	🕒
Waste generated through the use and disposal of advertising materials (regular and specialty paper, adhesives, and resins) (relevant only for Ströer's core business)	Impact (actually negative)	✓	✓	✓	✓	✓	✓
Waste generated in the manufacture of cosmetics (relevant only for AsamBeauty)	Impact (actually negative)	✓	✓	✓	✓	✓	✓
Reduction in waste through switching to digital media generates cost saving (relevant only for Ströer's core business)	Opportunity		✓	✓		✓	✓

→| Upstream (value chain) ☐ Own (business) activity ↔ Downstream (value chain) 🕒 <1 year 🕒 1 to 5 years 🕒 >5 years

Waste generated through the use and disposal of advertising materials (regular and specialty paper, adhesives, and resins) (relevant only for Ströer's core business)

In out-of-home advertising, Ströer generates revenue by selling advertising space – including on analog infrastructure such as billboards, City Stars, and City Light Posters. Customer posters (specialty paper) are affixed to the advertising spaces (using poster adhesive) or inserted into the infrastructure. Advertising materials include regular and specialty paper, adhesives, and resins. The waste generated through the use and disposal of such materials can have a negative impact on the environment. If the materials are not recycled or are not disposed of properly, waste can accumulate, air and water can be polluted, and health hazards may be created.

This relates in particular to waste that is difficult to recycle, such as paper coated with polyethylene, aluminum, or plastic that is used by Ströer in the classic poster business, or products with chemical additives. Industrial adhesives and resins used by Ströer in the classic analog OOH advertising business may contain volatile organic compounds (VOCs) and other chemical components. Due to a lack of public awareness and recycling infrastructure, such advertising materials are often disposed of in waste incineration plants without the recycling process having been fully exhausted.

They can thus be a burden on waste disposal systems and contribute to pollution in the long term.

Waste generated in the manufacture of cosmetics (relevant only for AsamBeauty)

Waste is generated in the manufacture of cosmetics. This can have a negative impact on the environment and human health if the materials are not recycled or properly disposed of.

Waste is divided into the following four categories:

- Production waste is unused input materials and defective products, which are recycled or properly disposed of
- Packaging waste is recyclable materials such as cardboard boxes, plastic films, and glass jars
- Hazardous waste is chemical residues and other materials that require special disposal
- General waste is non-recyclable material

Reduction in waste through switching to digital advertising media and materials generates cost saving (relevant only for Ströer's core business)

The switch to digital advertising media and materials creates an opportunity for cost savings in the handling of waste, as there are no longer any physical posters and similar advertising media to be recycled or disposed of. Digital advertising media can also be easily adapted, which means advertisers can continuously optimize their campaigns or make changes at short notice without having to dispose of physical materials. In particular, the use of digital media eliminates the need for costly disposal or recycling of coated paper and plastic films.



In order to actually reduce its waste by switching to digital advertising media and materials, and to save the cost of recycling or disposing of advertising materials, Ströer needs an appropriate technological infrastructure. The hardware required includes projectors, LCD and LED devices in the public sphere. Steps need to be taken to ensure that these can be recycled at the end of their useful life. Software, digital advertising content, and digital content do not have to be disposed of or recycled.

Policies (E5-1)

A waste management policy in respect of resource use and circular economy has not yet been agreed, as this requires a comprehensive analysis of the existing waste streams and the related processes (see E5-2 Actions, waste disposal project). The purpose of this analysis is to identify the specific requirements and optimization potential in order to develop an effective and practical policy.

As part of the double materiality assessment, the Company has identified the importance of this strategic action field and, in the coming years, will develop its own solutions and policies for handling waste with regard to resource use and circular economy. Solutions and policies are planned with regard to

- the circular product design (including for instance design for durability, dismantling, reparability, recyclability etc),
- the increase of circular material use rate,
- the minimization of primary raw material,
- sustainable sourcing and use of renewable resources,
- the waste management (including preparation for proper disposal)

Actions (E5-2)

Ströer currently has no ESRS-compliant actions pursuant to E5-2, as these are currently still in development and had not been completed as at the reporting date.

However, as Ströer recognizes the importance of such actions, in 2024 it started work on the project described below with a view to implementing ESRS-compliant actions in the medium term.

In February 2024, Ströer Media Deutschland GmbH (SMD-Group) initiated a Germany-wide waste disposal project in the area of 'Central Technology'. This is a joint project with Remondis GmbH & Co. KG, which should in the future create a system for the structured and regular collection of waste at all the SMD Group's warehouses, for every category and material group. Remondis collects and recycles all waste by type.

The project relates to the downstream value chain in the form of the introduction of a monitoring system for the disposal and recycling of metals, posters, films, glass, building rubble, adhesive, and other waste for the SMD Group. The project should be fully implemented by the end of 2025. It forms the basis (transparency concerning waste quantities per category/material group) for the development of practical actions for further resource use and the recirculation of individual components/materials.

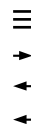
Ströer is also increasingly offering its customers sustainable marketing strategies that take account of the environmental impact of the advertising materials. Environmentally friendly materials such as recycled paper, plant-based ink, biodegradable stickers, and paper without plastic coating are used. Ströer SE & Co. KGaA is also digitalizing its portfolio and thereby reducing the quantity of waste in order to counteract the actually negative impact of waste generated through the use and disposal of advertising materials (regular and specialty paper, adhesive, and resins).

At AsamBeauty, the waste is collected in accordance with the waste disposal plan and taken away by certified specialist waste management companies. The waste is categorized by the waste management companies in accordance with the German Waste Catalogue Ordinance (AVV) and annual waste statistics are produced.

A waste management plan for all AsamBeauty sites – i.e. the three production facilities in Beilngries, Steinach, and Ilbesheim – ensures that the waste is separated correctly.

The Company provides regular training for employees on how to correctly separate and recycle waste.

AsamBeauty works closely with certified waste management service providers on the disposal and recycling of its waste. These firms produce annual statistics on the quantities and types of waste, which are used to identify potential for improvement, for example through the reuse of packaging materials or the minimization of waste, particularly production waste.



Targets (E5-3)

In 2024, Ströer SE & Co. KGaA had not yet set any specific targets for dealing with waste with regard to resource use and circular economy, as it does not currently have a system for the structured and regular collection of waste.

In the course of the double materiality assessment, the Company defined this topic area as material and will develop specific targets in the coming years.

Metrics (E5-5)

The following information can only be provided for AsamBeauty, as only AsamBeauty has production processes.

Description of the key products and materials that come out of the undertaking's production process (AsamBeauty only)

AsamBeauty develops beauty products that are designed for different skincare needs, and offers skin care, body care, and hair care as well as cosmetics.

A product such as a shampoo or a skin cream is ideally used and completely used up by the consumer. Should there be any left-over product, the consumer must dispose of this and the packaging. The requirements of GMP certification do not permit products to be reworked. There is therefore no option for consumers to return unused product in accordance with the principles of the circular economy. Internal closed loop systems for the reuse of bulk or finished goods remnants cannot be used for the same reason. Remains or remnants arising for example through failed quality tests, particularly microbiological checks and stability tests, cannot be reused and must be properly disposed of.

Depending on material type, primary or secondary packaging can be categorized according to its recyclability. Cycles exist for bringing materials such as glass, certain plastics, or aluminum back into production. The product packaging must be properly disposed of by the consumer in accordance with the guidance on

the packaging. The providers of the disposal cycles then manage the packaging according to material type and the specific disposal cycle. They ensure materials are fed into recycling cycles, where appropriate.

At the same time, there are ingredient-based rules as to which packaging materials are suitable for which products (based on what they contain); formula and product parameters such as viscosity, volatility of individual components, photosensitivity etc. are key here. For example, the selection of a jar seal for a peeling product is partly determined by the properties of the product itself, as the oils or fragrances it contains will not be protected by some types of sealing material and would leak into the product jar via the seal. During product development, our product management function therefore works closely with research and development to find the right packaging material.

Indication of the expected durability of the products placed on the market by the undertaking, in relation to the industry average for each product group (AsamBeauty only)

All products brought to market have a shelf life of at least 30 months. Then there is a product-dependent use-by period that is usually between six and twelve months.

With regard to quantifiability, no figures are available that compare the shelf life of the products per product category with that of the industry average. The approach is not used in the cosmetics industry. Nor is there any analysis of the durability of the materials used for packaging, such as glass, plastics (PP, SAN, etc), paper for jars, tubes, bottles, dispensers, mascara containers, and folding cartons.

Cosmetics products are designed as consumables with a period of use lasting a few weeks, or at most a few months. They are rarely stockpiled and used only years later. Many products are also seasonal or trend products, which are only used for the brief duration of the season or trend.

Description of products' repairability (AsamBeauty only)

AsamBeauty's products are consumables that cannot be repaired. Good manufacturing practice (GMP) requirements must be met with regard to the products' ingredients, and these requirements do not permit reworking or repair.

If packaging is damaged and we are at fault, for example where the damage has occurred during filling or while the product is in transit to the customer, the packaging and its contents are returned. The damaged packaging cannot be repaired.

In these cases, AsamBeauty disposes of the returns appropriately and sends the customer a replacement/new product. If customers are responsible for damaging the packaging, they decide whether to decant the contents or how to 'repair' the packaging, if appropriate.

Recycling (E5-5)

(%)		2024
Recyclable content in products (AsamBeauty only)	n/a	
Recyclable content in product packaging (AsamBeauty only)	Lids	48
	Cans	35
	Folding cartons	100
	Bottles	15
	Fillers	100
	Cardboard boxes	100
	Tubes	100

Notes on methodology

No figures are available for the recyclable content in products because the products are used up or disposed of by the consumer.

The calculation of recyclable content in product packaging is based on the quantity of a certain material in relation to the total quantity of the packaging category.

Various external sources were used to determine recyclability, including the German Packaging Act, the packaging register, dual systems' assessment tools, and data provided by suppliers. Categorization is based on the state of the art of the available closed-loop and recycling systems.

External validation of the metric is not standard industry practice. It is possible to have the recyclability of individual packaging types certified by licensed certification bodies. Certificates have already been obtained for certain product ranges.

The definition and labeling of the terms used is clear and comprehensible. Packaging categories are precisely named (e.g. lid, tube, bottle), material types have the established scientific and technical abbreviations (e.g. PE for polyethylene, PP for polypropylene), and recyclability is defined in accordance with the statutory provisions.

Relevant waste streams for the sector (Ströer core business)	Paper waste, metal waste, building waste
Materials contained in the waste (Ströer core business)	Paper, aluminum, steel, concrete
Relevant waste streams for the sector (AsamBeauty)	Production waste, packaging waste, hazardous waste
Materials contained in the waste (AsamBeauty)	Cardboard, plastics, semi-finished goods, cosmetic waste, input materials

Waste generated (E5-5)

(kg)	2024
Total amount of waste generated	6,804,425.75
Total amount of non-recycled waste	4,062,286.24
Percentage of non-recycled waste	59.70%
Total amount of hazardous waste	4,734.00
Total amount of radioactive waste	0.00

Total amount of waste generated that is diverted from disposal, with a breakdown by recovery operation types (E5-5)

(kg)	Hazardous waste	Non-hazardous waste
Type of recovery operation		
Preparation for reuse	0.00	0.00
Recycling	0.00	2,742,139.51
Other recovery operations	0.00	0.00

Total amount directed to disposal by waste treatment type (E5-5)

(kg)	Hazardous waste	Non-hazardous waste
Waste treatment type		
Incineration	0.00	12,325.00
Landfill	0.00	111,311.00
Other disposal operations	4,734.00	3,933,916.24
Total	4,734.00	4,057,552.24

Notes on methodology

The total amount of waste generated (by weight) was determined via the groupwide corporate carbon footprint process, which involved requesting information on waste quantities, waste categories, and recycling types from all departments and feeding this into the tool supplied by the service provider (ClimatePartner). The information was based on waste disposal documentation, informed assumptions, extrapolations, or estimates.

Waste quantities and waste types were entered using either AVV codes or waste types, if the AVV codes were not known. After this, and the extrapolation of any missing or incomplete data using either averages or statistical values (depending on availability), an extract of all entries was generated by the system.

Based on this, the required information on waste quantities at Group level was determined and provided in consolidated form for the requested datapoint. Data is also captured as part of the CCF process. Information on whether waste was recycled or not also had to be entered into the tool. If unknown, 'no' was selected.

The percentage of non-recycled waste is calculated from the total quantity of non-recycled waste divided by the total quantity of all waste.

The information as to whether or not waste is hazardous was inferred from the AVV code.

The quantities of waste for disposal at the key German sites was used to calculate the recycling rate. They were adjusted for the known disposal methods (incineration, landfill, recycling).

To arrive at a realistic figure for the recycling rate, the statistical recycling rates were taken from publicly available sources. These rates were then applied to the key waste categories. The estimate is based on the following average recycling rates:

- Metal waste: 79%¹
- Building and demolition waste: 89%²
- Municipal waste: 68%³

As posters cannot be separated into paper and adhesive for disposal, a conservative figure of zero was applied for paper and cardboard waste recycling.

The quantity of waste recycled was estimated by multiplying each waste quantity by the relevant statistical recycling rate. The proportion of total recycled waste accounted for by the figures calculated in this way is 99%.

The estimation method used provides an approximate determination of the recycling rate, as no exact information is available for any materials that were disposed of properly by waste management companies. However, the use of statistical recycling rates from Germany means that a plausible estimate is possible.

¹ Source: European Recycling Industries' Confederation and Metallbau Magazin

² Source: Federal Statistical Office

³ Source: Federal Statistical Office

EU TAXONOMY

The Taxonomy Regulation (EU) 2020/852 is a regulatory initiative that is aimed at promoting the transition to a sustainable economy and implementing the EU's Green Deal. The EU taxonomy involves examining all business activities that fall under the scope of the Regulation for taxonomy eligibility and taxonomy alignment.

These business activities are described in detail in the Regulation's supporting documents and are assigned a NACE code, which is the statistical code used by the EU to classify business activities. The EU taxonomy also establishes criteria for determining under what circumstances the business activities can be considered environmentally sustainable. Currently, the Ströer Group's business activities and their associated NACE codes do not fall

explicitly under the EU taxonomy. Against this background, the Group's activities were examined for taxonomy eligibility and taxonomy alignment.

Taking account of regulatory developments on the part of the EU, the activities were examined on the basis of the corresponding NACE codes and the definitions and explanations provided by the EU, and were evaluated in consultation with the relevant businesses. Each individual listed business activity of Ströer SE & Co. KGaA was thus analyzed, assessed, and documented in respect of its taxonomy eligibility and, if applicable, taxonomy alignment.

On the basis of the above, Ströer has included the following business activities in the analysis of taxonomy eligibility and taxonomy alignment:

Business activity	EU environmental objective	Category	Taxonomy reference
Energy ¹	Climate change adaptation	Enabling	4.1 Power generation by means of photovoltaic technology
Street furniture for sustainable mobility: tram and bus shelters ¹	Climate change adaptation	Enabling	6.15 Infrastructure enabling road transport and public transport
Offices and office equipment ²	Climate change adaptation	Enabling	7.3 Installation, maintenance, and repair of energy efficiency equipment
	Climate change adaptation	Enabling	7.6 Installation, maintenance, and repair of renewable energy technologies
Vehicle fleet ²	Climate change adaptation	Enabling	7.4 Installation, maintenance, and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)
Information and communication ¹	Climate change adaptation	Enabling	8.1 Data processing, hosting and related activities

¹ In a change from the estimate for 2023, no EU taxonomy-eligible business activity in 2024

² Activity that supports Ströer's actual value-creating activities

New aspects have arisen for the Ströer Group in 2024 in connection with the EU taxonomy analysis of the above activities. These relate to the NACE codes and the accompanying definitions and explanations provided by the EU. For 2024 (and with retrospective adjustments for 2023), Ströer has also opted for a narrow interpretation of the Taxonomy Regulation, particularly given that Ströer's principal business activity is out-of-home advertising. This encompasses digital and analog advertising – activities which at present are not explicitly referred to in the EU taxonomy.

In relation to category 6.15 Infrastructure enabling road transport and public transport, which the Ströer Group reported as taxonomy-eligible last year, there is no causal link between the number of local public transport users and the number of bus and tram shelters, as, traditionally, the number of tram and bus stops without shelters significantly exceeds the number of tram and bus stops with shelters. Moreover, the fares paid by passengers entitle them only to travel by public transport, not to the provision of a bus or tram shelter.

Moreover, from the perspective of Ströer's business activity, the main purpose of the shelters is to function as an advertising medium, not to contribute to the experience of passengers waiting at the stops. Thus the installation of the shelters does not contribute to low-carbon road transport.

For this reason, Ströer reviewed and amended its 2023 decision. This category will – retrospectively for 2023 and for 2024 – not be reported as taxonomy-eligible and not taxonomy-aligned.

Accordingly, Ströer has adjusted the taxonomy-eligible revenue for 2023 (EUR 161.7m, 8.5% of Group revenue), the taxonomy-eligible CapEx for 2023 (EUR 10.9m, 3.5% of Group CapEx), and the taxonomy-eligible OpEx for 2023 (EUR 28.9m, 24.4% of Group OpEx) to EUR 0m and 0% revenue, CapEx, and OpEx in 2024.

The taxonomy-non-eligible CapEx for 2023 was adjusted from EUR 298.3m to EUR 309.2m (100% of Group CapEx), the taxonomy-non-eligible OpEx for 2023 from EUR 89.6m to EUR 118.5m (100% of Group OpEx), and the taxonomy-non-eligible revenue for 2023 from EUR 1,752.6m to EUR 1,914.3m (100% of Group revenue) in 2024.

The Ströer Group has also identified the following activities as potentially taxonomy-eligible:

- 4.1 Energy
- 7.2 Renovation of existing buildings
- 7.3 Installation, maintenance, and repair of energy efficiency equipment
- 7.4 Installation, maintenance, and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)
- 7.6 Installation, maintenance, and repair of renewable energy technologies
- 8.1 Data processing, hosting and related activities

These activities relate solely to CapEx and OpEx. For EU taxonomy reporting, the above categories 4.1, 7.2, 7.3, 7.4, 7.6 and 8.1 are categorized as 'small activities', as they are below the materiality threshold of 'more than 1.0%' of CapEx or OpEx. Taxonomy-eligible activities whose share of the total figures for the Group does not reach this threshold are considered immaterial and therefore not reported. Accordingly, the activities for offices and office equipment, vehicle fleet, and information and communication are not reported.

The feed-in of energy from a photovoltaic system is also too low in revenue terms within the overall context (0% rounded) to be recognized as a relevant activity for EU taxonomy. Accordingly, Ströer does not report any taxonomy-eligible or taxonomy-aligned activities for this category.

Overall, Ströer was unable to make a discernible contribution in 2024 to the environmental objectives of climate change mitigation, climate change adaptation, sustainable use and protection of water resources, circular economy, pollution prevention and control, and protection of ecosystems and biodiversity within the meaning of the EU taxonomy, but also did not cause any significant harm to any of these objectives through its activities. Overall, there are no taxonomy-eligible and taxonomy-aligned activities for Ströer.

No information has been included for activities in the gas and nuclear sectors as Ströer does not operate in these sectors.

This refers to the information in accordance with template 1 from Annex XII to the DDA.

Ströer's taxonomy-related disclosures for 2023/2024 – revenue

2024 reporting year	2024		Substantial contribution criteria							Do no significant harm criteria (DNSH)							Taxonomy-aligned (A.1.) or taxonomy-eligible (A.2.) share of Revenue, 2023 (18) ¹	Category (enabling activity) (19)	Category (transitional activity) (20)
Economic activities (1)	Code (2)	Revenue (3)	Revenue share, 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)	Minimum safeguards (17)	(%)	E	T
		EUR m	(%)	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/N	Y/N	Y/N	Y/N	Y/N			
A. Taxonomy-eligible activities																			
A.1. Environmentally sustainable activities (taxonomy-aligned)																			
Revenue from environmentally sustainable activities (taxonomy-aligned) (A.1)		0	0%	0%	0%	0%	0%	0%	0%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0%		
Of which enabling activities		0	0%	0%	0%	0%	0%	0%	0%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0%		
Of which transitional activities		0	0%	0%						n/a	n/a	n/a	n/a	n/a	n/a	n/a	0%		
A.2. Taxonomy-eligible, but not environmentally sustainable activities (not taxonomy-aligned)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
6.15: Infrastructure enabling low-carbon road transport and public transport	CCA	0	0%	n/a	n/a	n/a	n/a	n/a	n/a								0%		
Revenue from taxonomy-eligible, but not environmentally sustainable activities (not taxonomy-aligned) (A.2)		0	0%	0%	0%	0%	0%	0%	0%								0%		
A. Revenue from taxonomy-eligible activities (A.1 + A.2)		0	0%	0%	0%	0%	0%	0%	0%								0%		
B. Taxonomy-non-eligible activities																			
Revenue from taxonomy-non-eligible activities (B)		0	0%																
Total		2,046.8²	100%																

Codes in columns 5 to 10:

Y – Yes, activity is taxonomy-eligible and taxonomy-aligned with the relevant environmental objective
 N – No, activity is taxonomy-eligible but not taxonomy-aligned with the relevant environmental objective
 N/EL – 'not eligible', activity is taxonomy-non-eligible for the relevant environmental objective

EL – Activity is taxonomy-eligible for the relevant objective
 N/EL – Activity is taxonomy-non-eligible for the relevant objective

Table according to footnote (c) of Environmental DA Annex V

	Revenue share/Total revenue	
	Taxonomy alignment per objective	Taxonomy eligibility per objective
CCM	0%	0%
CCA	0%	0%
WTR	0%	0%
CE	0%	0%
PPC	0%	0%
BIO	0%	0%

¹ Prior-year figures are unaudited

² See management report, p.19

Ströer's taxonomy-related disclosures for 2023/2024 – CapEx

2024 reporting year	2024		Substantial contribution criteria							Do no significant harm criteria (DNSH)							Taxonomy-aligned (A.1.) or taxonomy-eligible (A.2.) share of CapEx, 2023 (18) ¹	Category (enabling activity) (19)	Category (transitional activity) (20)
Economic activities (1)	Code (2)	CapEx (3)	CapEx share, 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)	Minimum safeguards (17)	(%)	E	T
		EUR m	(%)	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/N	Y/N	Y/N	Y/N	Y/N			
A. Taxonomy-eligible activities																			
A.1. Environmentally sustainable activities (taxonomy-aligned)																			
CapEx relating to environmentally sustainable activities (taxonomy-aligned) (A.1)			0	0%	0%	0%	0%	0%	0%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0%		
Of which enabling activities			0	0%	0%	0%	0%	0%	0%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0%		
Of which transitional activities			0	0%	0%					n/a	n/a	n/a	n/a	n/a	n/a	n/a	0%		
A.2. Taxonomy-eligible, but not environmentally sustainable activities (not taxonomy-aligned)																			
					EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
6.15: Infrastructure enabling low-carbon road transport and public transport	CCA		0	0%	n/a	n/a	n/a	n/a	n/a								0%		
CapEx relating to taxonomy-eligible, but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)			0	0%	0%	0%	0%	0%	0%								0%		
A. CapEx relating to taxonomy-eligible activities (A.1 + A.2)			0	0%	0%	0%	0%	0%	0%								0%		
B. Taxonomy-non-eligible activities																			
CapEx relating to taxonomy-non-eligible activities			0	0%															
Total			411.6	100%															

Codes in columns 5 to 10:

Y – Yes, activity is taxonomy-eligible and taxonomy-aligned with the relevant environmental objective
N – No, activity is taxonomy-eligible but not taxonomy-aligned with the relevant environmental objective
N/EL – 'not eligible', activity is taxonomy-non-eligible for the relevant environmental objective

EL – Activity is taxonomy-eligible for the relevant objective
N/EL – Activity is taxonomy-non-eligible for the relevant objective

Table according to footnote (c) of Environmental DA Annex V

	CapEx share/Total CapEx	
	Taxonomy alignment per objective	Taxonomy eligibility per objective
CCM	0%	0%
CCA	0%	0%
WTR	0%	0%
CE	0%	0%
PPC	0%	0%
BIO	0%	0%

¹ Prior-year figures are unaudited

Ströer's taxonomy-related disclosures for 2023/2024 – OpEx

2024 reporting year	2024		Substantial contribution criteria							Do no significant harm criteria (DNSH)							Taxonomy-aligned (A.1.) or taxonomy-eligible (A.2.) share of OpEx, 2023 (18) ¹	Category (enabling activity) (19)	Category (transitional activity) (20)	
	Economic activities (1)	Code (2)	OpEx (3)	OpEx share, 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)				Minimum safeguards (17)
		EUR m	(%)	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/N	Y/N	Y/N	Y/N	Y/N				
A. Taxonomy-eligible activities																				
A.1. Environmentally sustainable activities (taxonomy-aligned)																				
CapEx relating to environmentally sustainable activities (taxonomy-aligned) (A.1)			0	0%	0%	0%	0%	0%	0%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0%		
Of which enabling activities			0	0%	0%	0%	0%	0%	0%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0%		
Of which transitional activities			0	0%	0%					n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0%		
A.2. Taxonomy-eligible, but not environmentally sustainable activities (not taxonomy-aligned)																				
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL											
6.15: Infrastructure enabling low-carbon road transport and public transport		CCA	0	0%	n/a	n/a	n/a	n/a	n/a									0%		
OpEx relating to taxonomy-eligible, but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)			0	0%	0%	0%	0%	0%	0%									0%		
A. OpEx relating to taxonomy-eligible activities (A.1 + A.2)			0	0%	0%	0%	0%	0%	0%									0%		
B. Taxonomy-non-eligible activities																				
OpEx relating to taxonomy-non-eligible activities			0	0%																
Total			125.2	100%																

Codes in columns 5 to 10:

Y – Yes, activity is taxonomy-eligible and taxonomy-aligned with the relevant environmental objective
N – No, activity is taxonomy-eligible but not taxonomy-aligned with the relevant environmental objective
N/EL – 'not eligible', activity is taxonomy-non-eligible for the relevant environmental objective

EL – Activity is taxonomy-eligible for the relevant objective
N/EL – Activity is taxonomy-non-eligible for the relevant objective

Table according to footnote (c) of Environmental DA Annex V

	OpEx share/Total OpEx	
	Taxonomy alignment per objective	Taxonomy eligibility per objective
CCM	0%	0%
CCA	0%	0%
WTR	0%	0%
CE	0%	0%
PPC	0%	0%
BIO	0%	0%

¹ Prior-year figures are unaudited

OWN WORKFORCE (S1)

Introduction and IROs (SBM-3)

Material IROs (impact, risk, opportunity)		Value chain		Time horizon		
		→	↔	🕒	🕒	🕒
Promotion of safe and fair working conditions in our own workforce	Impact (actually positive)		✓		✓	✓
Promotion of a diverse working environment, with the opportunity for personal and professional development within our own workforce	Impact (actually positive)		✓		✓	✓
Skills shortage and employee turnover, which could impact negatively on the commercial success of the business	Risk		✓		✓	✓

→ Upstream (value chain) ↔ Own (business) activity ↔ Downstream (value chain) 🕒 <1 year 🕒 1 to 5 years 🕒 >5 years

Promotion of safe and fair working conditions in our own workforce

The safety of our employees is a fundamental need and a priority for Ströer. Ströer is committed to creating working conditions that prevent accidents and also promote health. Particular attention is given to the creation of a 'healthy workplace', which not only helps to retain employee expertise, but also adds to the Company's attractiveness when recruiting.

The 'Promotion of safe and fair working conditions' impact is fundamentally linked to the business strategy. By attaching importance to safety at work and to preventive health measures, Ströer becomes a more attractive employer. This applies equally to all age groups and all employees of the Company.

Monitoring the risks to employees' mental health is an essential part of guaranteeing the long-term protection and wellbeing of the workforce, and minimizing legal and financial risks. Below, we set out the key reasons why regularly monitoring risks to mental health is critical:

1. Legal obligation

Under section 5 of the German Health and Safety at Work Act (ArbSchG), employers must regularly assess hazards in the workplace – including risks to mental health. Failure to carry out such checks may result in legal action, such as fines or issues of liability in the case of workplace accidents.

2. Changes in the working environment

Working conditions change constantly, for example through:

- the introduction of new technologies
- the reorganization of teams or work processes
- changes to the scope or intensity of the work

A regular review ensures that actions are always appropriate for the current conditions.

3. Prevention of burnout and other mental illnesses

Unrecognized or untreated mental stress can lead to serious illness such as burnout, depression, or anxiety. A regular risk assessment identifies such risks at an early stage and allows preventive action to be taken.

4. Promotion of employee satisfaction

Working conditions that are conducive to good mental health contribute significantly to employee satisfaction, motivation, and productivity. A regular review signals that the Company takes employee health seriously.

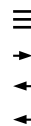
5. Boost to productivity

Mental stress can lead to absences and a decline in performance. By continuously monitoring and adjusting conditions, such risks can be reduced, which has a positive impact on efficiency and profitability.

6. Evidence of due care

A regular review is evidence that the Company takes its occupational health and safety obligations seriously. This is particularly beneficial in the event of inspections by the authorities or in employment law disputes.

Promoting a 'healthy workplace' is a key part of this for Ströer, and underlines the Company's responsibility for the wellbeing of its workforce. Specific actions to ensure that the safety and healthy of the employees is not put at risk are developed through regular H&S meetings, workplace inspections and the Healthy Workplace survey.



Promotion of a diverse working environment, with the opportunity for personal and professional development within our own workforce

A diverse working environment that offers employees opportunities for personal and professional development has a significant positive impact on corporate culture and value creation. Diversity and inclusion foster innovative ways of thinking, boost creativity within teams, and allow different perspectives to be brought into decision-making processes. This helps to strengthen the Company's resilience so that it is better able to respond in a more agile way to the challenges of a constantly changing market. In addition, the promotion of development opportunities has a direct positive impact on the motivation, satisfaction, and loyalty of employees. It raises individual performance levels and ensures that employees identify more strongly with the corporate values. Over the longer term, the result is higher productivity and lower employee turnover. At the same time, the Company is positioned as an employer that can recruit skilled workers more easily and secure its competitiveness. The 'Promotion of a diverse working environment' impact is fundamentally linked to the business strategy. By attaching importance to a diverse working environment, Ströer becomes a more attractive employer. This applies equally to all age groups and all employees of the Company. By creating a diverse and development-oriented working environment, Ströer is making a significant contribution toward social responsibility and strengthening the basis for long-term financial stability. The use of an e-learning platform is showing a number of positive impacts. It improves employee access to further development programs, irrespective of their geographical location. This fosters the personal and professional development of the workforce and improves their employability in the long term.

Skills shortage and employee turnover, which could impact negatively on the commercial success of the business

The continuing shortage of skilled workers and high employee turnover present substantial risks to the commercial success of the business. This trend may be accelerated by factors such as demographic change, greater competition for skilled workers, and the increasing willingness of employees to change jobs. A growing outflow of skilled workers not only leads to a loss of know-how and experience, but can also adversely affect productivity and the quality of the work within the Company. The impact is particularly felt in understaffed teams, which are left facing lower efficiency, project delays, and an increased workload. This can affect the motivation and mental health of the remaining workers. Furthermore, filling vacant positions and

integrating new employees is usually time-consuming and costly. The recruitment process and comprehensive induction programs in particular are expensive and lead to additional costs for the Company. The risk is not a direct consequence of a negative impact or a specific effect, but a systemic challenge that demands long-term measures in order to minimize its effects.

Employees

At Ströer, employees generally have a direct employment relationship with the Company. The number of employees includes executive directors, managers, full and part-time staff, workers on permanent and temporary contracts, apprentices, degree students, and interns. Due to the nature of its business, Ströer does not see a substantial risk of forced labor or child labor as its own manufacturing businesses are located in Germany.

Non-employees

Contract workers are used only rarely, when there are staff shortages. Freelancers provide occasional support in customer acquisition, special projects, and some editorial areas.

The Group currently has no transition plans relating to the environment or climate-neutral activities which could negatively affect employees or non-employee workers. Nor did the impact analysis identify any material negative impacts that could present a hazard to Ströer's own workforce or to parts of its workforce.

Policies (S1-1)

The Ströer Social Charter provides the foundation for the Company's social and ethical principles. It sets out binding values that guide the actions of the whole Ströer Group. These include the protection of human rights, the absolute rejection of forced and child labor, the promotion of equality and diversity, the protection of health and safety at work, and a strong commitment to environmental awareness and the protection of privacy.

The charter applies worldwide and is binding upon all companies in Ströer SE & Co. KGaA and its affiliated entities. Ströer also requires its external stakeholders – including suppliers, subcontractors, and business partners – to sign up to these principles so as to ensure compliance with the social and ethical standards across the whole value chain. The Company expects its partners to respect and implement the contents of the Social Charter.



Promotion of safe working conditions: Reduces workplace accidents and absences, increases productivity, strengthens employee satisfaction, and minimizes legal risks. It also helps to create a positive employer brand and to retain talent in the long term.

Promotion of diversity: Improves innovation and creativity through the inclusion of different perspectives, makes the Company more attractive to a broad talent pool, and fosters an inclusive corporate culture. This enhances the reputation of the Company and supports long-term growth.

The impact of the Ströer Social Charter on the risks arising from skills shortages and high employee turnover is indirect: Safe working conditions and a diverse working environment tend to counteract excessive employee turnover and enhance employer attractiveness.

Implementation and monitoring of the policy

The Board of Management is directly responsible for the appropriate communication of the Social Charter and the social values enshrined within it across the entire group of companies and has delegated the rollout and monitoring to those responsible within the organization. The local management team in each country where Ströer operates is responsible for complying with and enforcing the principles and standards set out in the Social Charter. Incidents and actions in violation of the Social Charter can be reported – anonymously if preferred – to the whistleblower hotline (see chapter G1 ‘Whistleblowing system/ Compliance hotline’). Mandatory training is provided to ensure that all employees are familiar with and understand the charter’s content. This training and the test that follows are intended to ensure that employees understand the charter’s values, and to anchor its principles in the corporate culture.

International standards and connections

The Ströer Social Charter is based on internationally accepted standards and frameworks from which the aspects of relevance to Ströer were selected. These include:

- the principles enshrined in the United Nations Global Compact
- the International Bill of Human Rights
- the fundamental conventions of the International Labour Organization (ILO), including conventions no. 29, no. 138, and no. 182
- the OECD Guidelines for Multinational Enterprises
- the UN Guiding Principles on Business and Human Rights
- the Diversity Charter, which emphasizes the commitment to an inclusive corporate culture

This orientation to global standards illustrates Ströer’s commitment to comply with mandatory ethical and social standards. The charter requires the Company to actively promote the protection of human rights, equal opportunity, and diversity in the workforce and to take action against any form of discrimination (including harassment) based on racial and ethnic origin, color, sex, sexual orientation, gender identity, disability, age, religion, political opinion, national extraction or social origin, as well as against human trafficking and the use of forced labor or child labor. This is intended to ensure that employees worldwide at least know the defined standards for employment and compulsory schooling and act in accordance with them. The Company has no specific policy commitments related to inclusion or positive action for people from groups at particular risk in its own workforce.

Engagement and communication

The Ströer Social Charter was developed with the interests of all employees in mind to ensure that due consideration is given to their needs and views. The charter is freely accessible to all employees – both on the Company’s intranet and on its publicly available website. As well as being a binding document, it is a tool for communicating the Company’s values and principles in a transparent way.

The internal and external stakeholders affected are kept informed of the charter’s content and any updates on an ongoing basis. The charter covers all the Company’s employees worldwide and applies without exception. This ensures uniform implementation and communication of the values, regardless of the geographical location or function of the employees.

Results and outlook for the future

The Ströer Social Charter is intended to ensure that ethical and social values are not just theoretical constructs but are actually implemented in practice. By regularly reviewing the charter and adapting it to current developments, such as legislative changes, Ströer remains flexible and forward-looking. This engagement not only strengthens the position of the Company as a responsible employer, but also contributes to the sustainable development of society.



The Ströer Social Charter was last updated in October 2023.

Ströer has introduced a Code of Conduct, which is described in chapter G1. The Code of Conduct contributes to the 'Promotion of safe and fair working conditions in our own workforce' impact.

In section 5.11 of the Social Charter, Ströer undertakes to respect national and local laws and standards with regard to occupational health and safety in order to ensure the protection of the health and safety of all employees.

Processes for engaging with workers (S1-2)

The views and opinions of our employees are important to the Ströer Group and are actively incorporated into decision-making processes. Close collaboration with the works councils of the various companies ensures that consideration is given to the concerns and interests of the workforce at all levels. Entities with works councils hold regular works meetings to promote dialogue and create transparency.

Ströer also believes in the importance of involving employees in major projects. One example of this is the new employer branding strategy 'Mach mehr draus' (which roughly translates as 'make the most of it') which is being informed by the opinions and ideas of the employees. Focus groups have been set up and surveys and face-to-face interviews conducted in order to form a comprehensive picture of the expectations and wishes of the teams. The focus groups are made up of managers, sales staff, apprentices, operating units, and employees from Content/Communication. A survey of all employees provided further validation.

Depending on the company, responsibility for the dialogue rests with the HR Director, the senior management, or the VP HR. In certain cases, a joint dialogue is organized to create synergies and ensure uniform communication. The effectiveness of the dialogue with the works councils is assessed by measuring the achievement of shared targets, which are often incorporated into works agreements.

All of these processes are the expression of a conviction that good decision-making can only be achieved through close dialogue with employees and by taking their opinions on board. In this way, Ströer aims to create a working environment that takes account both of the objectives of the Company and the needs of its workers.

Dialogue with the workforce and the works councils is an integral part of the corporate strategy and takes place at various levels. To guarantee open and constructive communication, these discussions can be online, face-to-face, or hybrid, depending on the circumstances. Discussions with the works councils take place at least once a month, while communication with the employees is regular as well as in response to specific events. Dialogue with the employees is also evaluated at regular intervals, including through analysis of participation rates and the findings of the Healthy Workplace survey.

In 2024, Ströer concluded relevant agreements with the works councils as a result of this dialogue, including the introduction of an inflation adjustment payment that was agreed in close consultation with the works councils.

Ströer attaches great importance to the promotion of diversity and equal opportunity within the workforce. The needs of particularly vulnerable and marginalized groups are explicitly considered. Both the law, e.g. the German General Equal Treatment Act (AGG) and the protection of mothers-to-be in the workplace, and the statement on freedom from discrimination in the workplace on the basis of sex or age are already enshrined in the Social Charter. Priorities include ensuring a balanced gender distribution and increasing the share of women in management positions. To this end, an internal women's network was set up, which strengthens dialogue and networking between female employees and puts the focus on their specific needs and perspectives. This commitment underlines Ströer's desire to foster an inclusive corporate culture that aims to offer all employees equal chances and development opportunities, regardless of gender, origin, or individual life circumstances. No additional information is necessary in this connection as the central concerns are comprehensively addressed by existing actions and initiatives.

Although no specific adjustments were made to the corporate strategy or the business model based on the perspectives of the workforce, the opinions and feedback collected contribute to addressing the needs of the employees.

There are also further initiatives in other parts of the business. For example, the Asam Group companies also engage with their employees in a variety of ways. In the individual departments, managers organize individual feedback-gathering mechanisms such as online surveys or in-person feedback meetings, including the 'mood barometer'. Annual employee performance reviews also provide a platform for gathering valuable feedback.

Ströer does not currently expect any impact on employees arising from emission reduction actions or more climate-friendly practices and production processes. This is because existing environmental and climate action measures are designed in such a way that they do not require any fundamental changes to work processes or employment structures.

Processes to remediate negative impacts (S1-3)

Employees have the opportunity to express their concerns via the whistleblowing system. The whistleblowing system is described in more detail in chapter G1 'Whistleblowing system/Compliance hotline'.

Actions (S1-4)

Safety in the workplace

The health and safety in the workplace program is a long-established initiative carried out on an ongoing basis to ensure a safe working environment throughout the whole Group. The core actions include regular meetings of the working committees (health and safety committees [ASAs]), workplace inspections, training courses, and the training of first aiders and fire officers. Since October 2022, this initiative has been bolstered by the appointment of an occupational safety specialist, who coordinates and implements the actions in partnership with local contact persons in the German workplaces.

Work is currently being carried out on the introduction of emergency alert software to further optimize the availability and readiness of first-aiders and fire officers. This additional action underlines the objective of raising safety standards through innovative technologies and addressing potential hazards more efficiently.

Appropriate actions are systematically identified through the regular evaluation of workplace accidents and the analysis of feedback and findings from ASA meetings and workplace inspections. Both existing and potential hazards can be identified at an early stage and minimized in a targeted manner. Close cooperation with

the local contact persons in the workplaces ensures that actions can be implemented rapidly and effectively.

Additional contact persons are on hand in the workplaces to assist the central occupational safety specialist with the implementation and management of these actions. This devolved network ensures comprehensive support and enables greater consideration to be given to the specific requirements and circumstances of the individual locations, while the fully integrated approach ensures a high level of safety for all employees. Within the Asam Group companies, occupational health and safety is handled by an external service provider. The unique features of the Research and Development department and its laboratory facilities at the headquarters in Unterföhring and those of the production sites have to be addressed separately. Each site works with the responsible external health and safety organization to set up its own systems in accordance with its own unique circumstances and specific requirements. There is cross-site collaboration on special initiatives, such as the skin-care program, which has to be applied in the laboratory and in production. Dividing activities into defined 'special areas' at headquarters, such as IT, accounting, customer service, sales, and research & development enables more precise risk assessments to be drawn up for each defined area as a useful complement to the general 'office workplace' risk assessment. Appointments to positions such as first-aiders, fire officer, and health and safety officer are made via notices in the internal newsletter, emails, and face-to-face discussions in the departments. Regular inspections are held within the Group along with ASA meetings which, going forward, will also be attended by health and safety officers.

For the 'Health and safety in the workplace' action, the general target of accident prevention applies. In 2022, the position of occupational safety specialist was created below HR Director to ensure that the low level of workplace accidents can be maintained in the future.

Healthy Workplace

The Healthy Workplace initiative was carried out for the first time in 2022 and was originally intended to be repeated at two-yearly intervals. Its aim is to gather feedback directly from employees and thereby enable the regular assessment of risks to mental health in the workplace, as required by section 5 of the German Health and Safety at Work Act (ArbSchG), including the recording and assessment of mental stress. A questionnaire was developed and sent out in order to systematically record the employees' assessments. In 2024, the decision was made to carry out the initiative annually, in October/November, to ensure a more intensive and continuous monitoring of conditions in the workplace. Starting in 2025, it will be extended to all German companies within the Group, to ensure a standardized and comprehensive assessment of the workplace environment. The results of this



survey provide the basis for the development and implementation of specific measures to improve working conditions. Information videos and manager workshops were developed to create better understanding of the findings of the assessments and to assist managers in implementing the measures they have developed on the basis of these findings.

The call center business introduced its own survey in 2021 to gauge employee satisfaction for the Group with the aim of using the findings to implement measures for further improvement. From 2025, however, this survey will be combined with the Healthy Workplace (HWP) survey from a software perspective. A pilot will be carried out in April 2025, and the survey will be rolled out across the Group by the end of 2025. Ranger does not currently take part in the HWP survey. ASAM took part for the first time in 2024. There is no further connection to external activities or business relationships.

Unconscious bias training

Unconscious bias training was introduced as mandatory online training for all employees in the first quarter of 2024. The aim is to strengthen awareness of diversity and unconscious bias, and thereby promote greater sensitivity in dealing with diversity within the organization. The course and subsequent test were successfully completed by all active employees in 2024 and are mandatory for all new employees, to ensure that these values are permanently enshrined in the corporate culture. The training was introduced in order to minimize any potential negative impacts and unconscious bias, and to create an inclusive working environment. The effectiveness of the training is measured by participation rates.

The initiative underscores Ströer's commitment to equality of opportunity and the 'Promotion of a diverse, discrimination-free corporate culture'. Like the Healthy Workplace and 'Health and safety in the workplace' initiatives described above, it relates to the 'Promotion of safe and fair working conditions' impact.

E-learning platform

The use of an e-learning platform is showing a number of positive impacts. It improves employees' access to continuing professional development, irrespective of geographical location and the times at which they are available. This fosters the personal and professional development of the workforce and improves their employability in the long term. Ströer regards the e-learning platform as an effective resource that facilitates employee access to relevant training content.

The platform is supplemented with personalized learning content tailored to specific requirements. It is aimed at all employees, and particularly benefits those who previously had only limited access to continued professional development measures, such as workers based in remote regions. The courses are designed to be inclusive and cover all age groups, hierarchy levels, and departments. The material impact arises from the development and operation of the e-learning platform and the strategic partnership with climate-neutral suppliers and hosting partners. These measures further reduce the ecological footprint of the platform. To further boost the positive impacts, training and instruction is offered and delivered for all employees, enabling them to continuously extend their knowledge and skills. The action relating to the introduction and use of an e-learning platform does not have a specific objective, but should rather be seen as part of the infrastructure that has a positive effect on the 'Promotion of a diverse working environment' impact and will simplify further initiatives in the future, such as the unconscious bias training being carried out this year. The effectiveness of the measures is regularly reviewed through indicators such as the number of mandatory training courses completed and the average number of training hours per employee. There is no specific start or end date for the platform, as it is available to all employees at all times.

Recruitment & employer branding

The 'Development of new recruitment & employer branding' action was initiated as a response to the ongoing shortage of skilled workers and the rising rate of employee turnover due to a growing number of vacancies on the jobs market. The objective of the action is to secure the commercial success of the Company by attracting skilled workers through the stronger presence of the employer branding and through effective recruitment. The action includes the creation of internal recruitment teams, the further development of the employer brand, and the increased use of social media campaigns. Recruitment processes were also optimized by upgrading or purchasing new applicant management software to enable more transparent workflows for managers, an internal jobs platform, and the booking of recruitment appointments in individual Outlook calendars.

These efforts have been supported by the formation of recruitment teams and continuous optimization of the employer branding strategies. These include workshops and surveys carried out in 2023 to gather feedback from internal (managers and employees) and external stakeholders and thereby secure the positioning of the Company, in order to boost the acceptance and effectiveness of the actions. Success is measured by the number of applications and the number of resulting hires. As part of the employer branding activities, the Company pushed ahead with its 'Mach mehr draus' initiative, aimed at presenting the Company in a creative and authentic way. Employees are actively involved in the production of audio-visual media to make the campaigns more credible and promote identification with the Company.

The effectiveness of the measures is regularly reviewed through indicators such as the number of hires, the visibility of the employer brand, and the reach of the social media campaigns. In addition, voluntary employee participation in creative campaigns is assessed as a measure of the actions' acceptance. Trends in relevant communities are monitored and, together with research findings, are continuously incorporated into the further development of actions to meet the challenges of the war for talent. Eye-Able®, a digital accessibility tool, was introduced to make it easier for people with disabilities to use our careers page. This enables barrier-free access to the careers page.

The action is indicative of Ströer's commitment to create short-term and long-term solutions to job market challenges. The use of resources includes internal HR departments such as HR Operations, Recruitment and HR managers as well as the collaboration with an employer branding agency to ensure that the actions are implemented effectively. These long-term initiatives are intended to ensure that the right skilled workers are reached so as to guarantee productivity and the quality of our business activities in the

long term. This action thus addresses the identified risk of 'Skills shortages and employee turnover'.

No further actions are currently planned, beyond the ongoing implementation of the actions outlined above.

Management of the actions for the identified impacts is delegated to the HR director, who reports directly to the Board of Management. In addition to the central corporate HR units, some segments (e.g. Asam, Statista, and AVEDO) have their own HR departments.

The 'Skills shortages and employee turnover' risk was added to the central risk management system in 2024, where it was registered and assessed.

Targets (S1-5)

Healthy Workplace

In the base year 2023, a score of 3.975 (absolute value) was achieved on a scale of 1 to 5 in the Healthy Workplace employee survey. The aim for the target year 2024 was to at least match this. In the survey, a score of 5 stands for 'Agree completely' while a score of 1 means 'Disagree completely'. The score indicates how safe and fair employees think their working conditions are, as they are asked about four areas: workplace conditions, work organization, nature of work, and social conditions. The target applies to all German companies.

The results of the survey are available online to all employees in the divisions that take part. An annual review in the form of the HWP survey is intended to ensure that the good results are maintained. This review is the responsibility of the occupational safety specialist. The result for 2024 is an above-average score of 4.01 on a scale of 1 to 5.

A pilot project will be carried out in the call center business in April 2025 before full integration into the survey in October and November 2025. All employees have been made aware of the importance of answering the survey, and the works council has also been actively involved in the implementation in order to ensure broad acceptance.

The results of the survey are shared with each team, in order to derive targeted actions. The continuous evaluation of the results enables us to measure progress and adjust the objectives if necessary. An external service provider assists with the implementation and analysis of the survey to ensure that the data is analyzed professionally and objectively.

The target from 2025 onward is to achieve a baseline value across all participants, including those in the call center business, of at least 3.5, and to match the score of 3.975 among the companies that previously participated in the survey. The target was specified by head office and no stakeholders were directly involved in setting it. The promotion of safe and fair working conditions is supported, as, through their feedback, the employees can directly influence actions to improve working conditions. This in turn contributes to the higher-level policy objective of the CSRD: the improvement in the transparency of the working conditions of Ströer's own workforce.

In relation to the identified impact 'Promotion of a diverse working environment', there is no specific target for the actions described in the chapter above as the actions in this area are aimed at continuous improvement and long-term progress.

In relation to the identified risk 'Skills shortages and employee turnover', there is no specific target for the actions described in the chapter above, as the actions in this area are aimed at continuous improvement and long-term progress.

Metrics

Characteristics of the undertaking's employees (S1-6)

	2024
Number of employees	11,858
Europe	11,683
Asia	43
America	96
Australia	36
Number of employees	11,858
Number of employees (female)	6,021
Number of employees (male)	5,593
Number of employees (other)	2
Number of employees (not disclosed) ¹	242
Total number of employees for countries with 50 or more employees, representing at least 10% of the total number of employees	11,340
Germany	9,883
Spain	325
Greece	334
France	217
Italy	30
Kosovo	317
Bulgaria	234
Total number of employees who have left the Company during the reporting period	4,237
Total number of employees who have joined the Company during the reporting period	5,021
Rate of employee turnover	26.48
Rate of employee turnover (excluding Dialog)	13.73

¹ See notes on methodology, p.106

Employees by contract type (by gender) (S1-6)

2024	Information on employees by contract type (headcount or FTE)				Total
	Male	Female	Other	Not disclosed	
Permanent employees	4,579	5,032	1	0	9,612
Temporary employees	774	663	0	0	1,437
Non-guaranteed hours employees	240	326	1	0	567
Not disclosed	0	0	0	242	242

Notes on methodology

The data is taken from our internal HR system (approx. 50% of the total headcount). For employees who are not in the HR system, we use standardized templates via which colleagues can provide the relevant information. This information is then consolidated and incorporated into the overall calculation to guarantee a complete and consistent data basis. The templates include fields for both personal data and for figures that will be analyzed at a summarized level. This includes information on degree of employment (FTE), whether an employee is temporary or a trainee, number of employees who have left the Company in the reporting period, number of workplace accidents in the reporting period, plus other data. The data is collected every quarter. The figures refer to headcount.

The rules defined in the Company and communicated to the relevant co-workers were used for entering the headcount and FTE figures into the template, so as to ensure a standardized assessment of the employment contracts. The headcount figure is always 1.0, unless referring to contract workers. These are indicated with a headcount figure of 0.0. This clear categorization ensures a transparent and standard presentation of the employee structure within the Company, which enables comparability and allows the data to be evaluated correctly. We do not have detailed employee information for Ranger Marketing, whose workforce includes agents in Italy and France (242 persons). This creates a degree of uncertainty and imprecision in the recording and evaluation of the relevant metric. The reason for this was that it had not been given any operational priority.

The metric 'Number of employees' (= most representative metric) encompasses all employees who have a valid employment contract with the Company as at a defined reference date. The reference date is always the last day of the month (in this case December 31).

The metric 'Total number of employees for countries with 50 or more employees, representing at least 10% of the total number of employees' is used to record the employees in countries that fulfill specific criteria. It only includes countries where the Company has at least 50 employees on the defined reference date and where these employees represent at least 10% of the total number of employees in the whole Ströer Group.

The metric 'Total number of employees who have left the Company during the reporting period' shows the total number of departures from the Company during the reporting period. The metric includes all departures, regardless of reason. It includes employer-initiated terminations, employee-initiated terminations, retirements, deaths, the end of training contracts, and similar events. We do not include any detailed information provided to us about the individual departures. All recorded departures are aggregated to provide a total figure. The metric does not include departures of contract workers, temporary staff, interns, employees below the threshold for income tax and social insurance, and temporary student employees.

The metric 'Rate of employee turnover' provides information on the turnover of employees in the Company within a specific period. The rate is calculated using the following method: The number of all departures in the reporting period divided by the total number of employees at the close of the prior period plus new hires in the reporting period.

The rate of employee turnover was also calculated excluding Dialog, as this segment has a higher rate of turnover due to the nature of its business (including project work).

Characteristics of non-employee workers in the undertaking's own workforce (S1-7)

	2024
Number of non-employees in the undertaking's own workforce	10

Notes on methodology

The 'Number of non-employees in the undertaking's own workforce' metric records the total number of persons working as contract workers for the Company on this date. This metric is calculated by requesting the figures from the relevant departments and consolidating this data.

These metrics have not been validated/quality-assured by an external body.

Diversity metrics (S1-9)

	2024
Number of employees at top management level (senior management to team leader)	1,242
Number of employees at top management level (female)	436
Number of employees at top management level (male)	806
Number of employees at top management level (other)	0
Percentage of employees at top management level	100
Percentage of employees at top management level (female)	35
Percentage of employees at top management level (male)	65
Percentage of employees at top management level (other)	0
Number of employees under 30 years old	3,498
Percentage of employees under 30 years old	29
Number of employees between 30 and 50 years old	6,135
Percentage of employees between 30 and 50 years old	52
Number of employees over 50 years old	1,983
Percentage of employees over 50 years old	17
Other	242
Percentage of employees in the 'Other' category	2

Notes on methodology

A structured model was used to define hierarchy levels and management levels. The model classifies levels based on their responsibility and position within the organization. Senior management is classified as n-0, upper management as n-1, middle management as n-2, and team leaders as n-3.

For reporting purposes, top management was defined as one or two levels below the ultimate decision-making body, i.e. n-1 and n-2. The standardized template referred to above also included fields for information on this hierarchy.

The aforementioned standard template also included the date of birth to enable calculation of the age as at December 31 of the reporting year.

We do not have detailed information on hierarchy levels for Ranger Marketing, whose workforce includes agents in Italy and France (Other 242 persons). This creates a degree of uncertainty and imprecision in the recording and evaluation of the relevant metric. The reason for this was that it had not been given any operational priority.

These metrics have not been validated/quality-assured by an external body.

Adequate wages (S1-10)

All employees received an adequate wage in the reporting period.

Notes on methodology

The data is taken from our internal HR system (approx. 50% of the total headcount). For employees who are not in the HR system, we use a standardized template via which colleagues can provide the relevant information. This template was issued to the relevant departments, who were asked to fill in the required information. The data returned was then consolidated.

The reference value for the assessment of adequate wages is the minimum wage.

These metrics have not been validated/quality-assured by an external body.

Social protection (S1-11)

The Company confirms that all workers are protected by public programs or company benefits against loss of earnings due to the specified significant life events.

This includes protection in the event of illness, loss of a job (protection begins when employment at the Company starts), workplace accidents and incapacity for work, parental leave, and retirement. As this protection is guaranteed, the relevant requirement is met with this disclosure and no further information is necessary.

Notes on methodology

The data is taken from our internal HR system (approx. 50% of the total headcount). For employees who are not in the HR system, we use a standardized template via which colleagues can provide the relevant information. This template was issued to the relevant departments, who were asked to fill in the required information. The data returned was then consolidated.

These metrics have not been validated/quality-assured by an external body.

Training and skills development metrics (S1-13)

	2024
Percentage of employees that participated in regular performance and career development reviews	–
Male	–
Female	–
Other	–
Not reported	–
Average number of training hours per employee	31.10
Male	32.70
Female	30.84
Other	–
Not reported	–

Notes on methodology

Career development reviews

Performance and career development reviews are well established in many traditional companies, but they are increasingly attracting criticism.

Continuous feedback

More and more companies are relying on continuous feedback instead of rigid annual assessments. Employees receive direct and timely feedback on their performance. Calibration reviews as a substitute for 360-degree feedback or feedback from co-workers provide a more nuanced picture of an employee's conduct and performance. We also believe in employee development through personal responsibility. In flat, agile organizations, the focus is on the individual responsibility of the employees for shaping their careers and professional development. Coaching, mentoring, and opportunities for personal development are used in place of career development reviews. Consequently, this datapoint is regarded as non-material for Ströer.

Training and skills development

Based on the data in the learning management system (LMS), the courses passed in the reporting year are analyzed and assessed using a standard unit of time per course/course type (webinar, self-study course, online course, classroom-based training). For employees who are not in the LMS, we use a standardized template via which colleagues can provide the relevant information. This template was issued to the relevant departments, who were asked to fill in the required information. The data returned was then consolidated.

These metrics have not been validated/quality-assured by an external body.

Health and safety metrics (S1-14)

	2024
Percentage of people in the Company's own workforce who are covered by the health and safety management system based on legal requirements and/or recognized standards or guidelines	99.46
Where applicable: Percentage of non-employees who are covered by the health and safety management system based on legal requirements and/or recognized standards or guidelines	–
Number of fatalities (employees) as a result of work-related injuries and work-related ill health	0
Where applicable: Number of fatalities (non-employees) as a result of work-related injuries and work-related ill health	–
Number of fatalities as a result of work-related injuries and work-related ill health of other employees working on the Company's site, such as value chain workers if they are working on the Company's site	0
Number of recordable accidents at work	40
Where applicable: Number of recordable non-employee accidents at work	–
Rate of recordable employee accidents at work	3.37
Where applicable: Rate of recordable non-employee accidents at work	–
Number of recordable cases of work-related ill health among employees	0
Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health, with regard to the Company's employees.	957
Number of fatalities as a result of work-related injuries of other employees working on the Company's site.	0

Notes on methodology

The data is taken from our internal HR system (approx. 50% of the total headcount). For employees who are not in the HR system, we use a standardized template via which colleagues can provide the relevant information. This template was issued to the relevant departments, who were asked to fill in the required information. The data returned was then consolidated.

The rate of recordable employee accidents at work (excluding accidents on the way to or from work) indicates how often the rate assumption occurs relative to the number of accidents at work per 1,000 employees. The unit is expressed as a number.

(Number of accidents at work/Number of employees as at the reference date of December 31, 2024 x 1,000)

The 'Number of days lost to work-related injuries' metric refers to the number of calendar days lost as a result of workplace accidents.

These metrics have not been validated/quality-assured by an external body.

Work-life balance metrics (S1-15)

	2024
Are all the undertaking's employees entitled to take family-related leave through social policy agreements and/or collective bargaining agreements?	Yes
Percentage of employees entitled to take family-related leave	100
Percentage of entitled employees that took family-related leave	2.92
Male	39.53
Female	60.47
Other	–
Not reported	–

Notes on methodology

The disclosures focused exclusively on parental leave and this was the information requested. Our system does not enable an analysis of other forms of 'family-related leave', as there is no disclosure requirement for this in Germany.

These metrics have not been validated/quality-assured by an external body.

Remuneration metrics (S1-16)

	2024
Gender pay gap (%)	24.90
Annual total remuneration ratio	169.17

Notes on methodology

The calculation of the two metrics gender pay gap and annual total remuneration ratio were essentially based on those employees who were employed by the Company on the reference day (December 31) of the reporting year. The remuneration was calculated according to the inflow principle whereby all gross remuneration paid, including bonuses and non-cash remuneration, was taken into account. The inflow principle was not applied to long term incentives and stock options, for which the vested fair value (= allocation) was used. The calculation excludes payments not arising directly from the employment relationship (severance payments and pension payments).

The exchange rate on the final day of the year was used to convert remuneration paid in foreign currency into euros. Approximately 97% of Ströer Group employees were included in the calculation. The difference is due to missing or inconsistent datasets.

Gender pay gap

The unadjusted gender pay gap shows the difference in average gross pay per hour of women in comparison with the average gross pay per hour of men. The unit is expressed as a percentage.

Annual total remuneration ratio

The annual total remuneration ratio shows the ratio of the annual total remuneration of the highest paid individual to the median annual total remuneration for all employees (excluding the highest-paid individual). Unlike the gender pay gap, the calculation of the annual total remuneration ratio included the remuneration of the Board of Management as well as that of the Ströer Group employees.

These metrics have not been validated/quality-assured by an external body.

Incidents, complaints and severe human rights impacts (S1-17)

	2024
Total number of incidents of discrimination (including harassment)	6
Number of complaints filed through channels for people in the Company's own workforce to raise concerns (including grievance mechanisms)	30
Where applicable: Number of incidents reported to the National Contact Points for OECD Multi-national Enterprises	0
Total amount of fines, penalties, and compensation for damages as a result of the incidents and complaints disclosed above	0
Number of severe human rights incidents connected to the Company's workforce	0
Indication of how many of these are cases of non-respect of the UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work or OECD Guidelines for Multinational Enterprises.	0
Total amount of fines, penalties, and compensation for damages as a result of the incidents disclosed above	0
Reconciliation of the monetary amounts disclosed in the most relevant amount in the financial statements.	0

Notes on methodology

The total number of incidents refers only to reports made via the compliance hotline about cases of discrimination (including all types of harassment) and dealt with by the compliance organization. These metrics were not validated by an external body.



WORKERS IN THE VALUE CHAIN (S2)

Introduction and IROs (SBM-3)

Material IROs (impact, risk, opportunity)	Value chain	Time horizon					
		→	↔	↔	🕒	🕒	🕒
Working conditions for workers in the value chain	Impact (potentially negative)	✓		✓	✓	✓	✓

→ Upstream (value chain) ↔ Own (business) activity ↔ Downstream (value chain) 🕒 <1 year 🕒 1 to 5 years 🕒 >5 years

Working conditions for workers in the value chain

Ströer relies on stable, trust-based relations with its stakeholders in the supply chain to guarantee high-quality products and services at all times. Attention is paid to compliance with sustainability standards and human rights in the supplier evaluation.

Ströer’s cooperation with most of its suppliers is based on long-term, trust-based partnerships that go beyond a merely transactional relationship. Ströer supports the international sustainability goals recognized by the German government, such as the UN’s sustainable development goals (SDGs). These goals are reflected in Ströer’s core policies, particularly the Code of Conduct for suppliers and business partners and the General Terms and Conditions of Purchase.

The majority of suppliers and business partners are based in Germany, the UK and the USA. The most frequently purchased product groups are services, particularly IT, telecommunications and advertising media, as well as technical services connected with the Company’s internal infrastructure.

However, Ströer has no direct access to the dialogue with employees in the upstream and downstream value chain. There may therefore potentially be negative impacts on the value chain workers if suppliers fail to comply with the specified standards for working conditions and health that they have committed to uphold. The value chain workers are part of the reporting under ESRS 2 because they may potentially be affected by material impacts of the Company arising from its business activities, value chain, and products, services, and business relationships.

Every supplier is assessed during the onboarding process as part of the Company’s risk management process. The assessment is carried out via the EcoVadis IQ Plus tool, which analyzes risks relating to occupational health and safety, fair pay, child labor, and forced labor (see also ‘Actions’ chapter). Additional studies, such as that of the International Labour Organization (ILO), are used for high-risk countries. The analysis has shown that the risks

are higher in countries in Asia and South America (e.g. China, Malaysia and India) in certain industries such as agriculture, coal mining, and textile production. There is a risk of child labor or forced labor through our collaboration with Chinese suppliers (manufacturers of advertising media, street furniture, and individual mechanical and electronic components).

Within the OOH business, upstream value chain employees are involved in the manufacture of advertising media and street furniture. Workers in the upstream value chain also carry out various activities within logistics and warehouse management, and in construction and planning (e.g. the installation and removal of advertising media and street furniture; technical commissioning of advertising media, and planning of advertising media installations in the electrical and construction sector).

In Asam’s upstream value chain, workers are involved in the extraction of a wide variety of raw materials and in the production and transportation of packaging and products.

With regard to AsamBeauty, most of the raw materials-related work in the upstream value chain takes place in Europe (73% of the materials purchased, by weight) followed by Asia (13%) and North America (3%). Collectively, these materials are sourced from Europe (primarily Germany), Asia (China), and North America (USA). Asam sources packaging materials from Europe and Asia.

Most of the complete advertising media and street furniture, individual mechanical and electronic components, spare parts, materials and supplies, and technical services relating to the advertising media portfolio is purchased in Germany (88% of the hardware procurement volume in 2024). Only the advertising media and street furniture developed inhouse is sourced in China (9.5% of the hardware procurement volume in 2024).



AsamBeauty purchases input materials and packaging materials. Workers in the suppliers' value chain are exposed to the following hazards during the extraction of raw materials and the production of packaging, and in technical purchasing:

- Health risks caused by chemicals: Exposure to hazardous substances such as solvents and pesticides.
- Inadequate health and safety: Lack of safeguards when using machinery and in production.
- Ergonomic stress: Physical complaints resulting from repetitive activities and poor working conditions.
- Air pollution: Hazards presented by toxic vapors or dust, especially in materials processing.
- Psychosocial stress: High stress and insecure employment cause mental health problems.
- Human rights violations: Risks such as child labor and unfair working conditions.
- Environmental risks: Hazards presented by pollution in the extraction of raw materials.

The risks listed are known hazards to which value chain workers are exposed. Asam does not currently engage in any systematic, regular direct dialogue with workers in the upstream and downstream value chain, although they can contact the compliance hotline (see S2-2).

Work carried out for Asam in the downstream value chain relates to the transportation, storage, filling, packing, and dispatch of goods.

Risks in the downstream value chain

1. Employment law risks
Unfair working conditions, contract work
2. Safety risks
Accident risks, substandard occupational health and safety
3. Environmental risks
Waste problems relating to packaging
4. Reputational risks
Violations by subcontractors
5. Logistical risks
Unreliable supply chains, damage to goods
6. Social and health risks
7. Mental stress, lack of health standards

In the downstream value chain, workers primarily carry out various management and other services relating to the OOH infrastructure. These include billposting, the cleaning of advertising media and street furniture, the (temporary) removal and relocation of advertising media and street furniture, and warehousing.

Work in the downstream value chains mainly takes place in Germany.

The main risks to which workers involved in managing and servicing the advertising media are exposed are accident risks. These include risks of tripping, slipping, or falling (from a ladder or cherry picker) during billposting. There is also a risk of electric shocks when working on electrified advertising media and street furniture, e.g. through incorrect handling.

Policies (S2-1)

Ströer has drawn up and implemented a number of policies, guidelines, and procedures for suppliers, business partners, and workers in procurement. They include the following:

Code of Conduct for suppliers & business partners

The Code of Conduct for suppliers and business partners emphasizes compliance with human rights and employment rights across the entirety of Ströer's value chain, as well as the requirements for corporate governance and compliance with environmental standards.

Ströer's Code of Conduct also sets out requirements for product quality and safety, and indicates the legal ramifications in the event of non-compliance. From 2025, the Ströer Code of Conduct will be reviewed annually. It applies across the whole Group, including all subsidiaries.

The Code was published by Procurement and is available on Ströer's website (stroer.de/en). It can be downloaded free of charge by all of Ströer's stakeholders and is also part of every procurement process. Ultimate responsibility rests with the Board of Management and the Senior Vice President for Procurement & Real Estate.

The Code is based, in particular, on the principles enshrined in the United Nations Global Compact, the OECD Guidelines for Multinational Enterprises, the United Nations Guiding Principles on Business and Human Rights and the fundamental conventions of the International Labour Organization (ILO).

The Code of Conduct clearly states that Ströer will not accept or tolerate child labor, modern slavery, servitude, forced labor, or human trafficking in the value chain.



Value chain workers are urged not to employ workers under the age of 15. Ströer stipulates that suppliers and business partners must comply with the applicable laws on working hours, pay, and other benefits and must pay their employees without delay and in accordance with the statutory minimum wage. The remuneration should correspond to the higher industry average in the country.

Ströer's suppliers and business partners are urged to guarantee and to take responsibility for the health and safety of their employees in the workplace. Potential risks must be minimized through preventive and precautionary measures so that accidents and work-related illnesses can be avoided to the greatest possible extent. The supplier is responsible for ensuring that employees receive adequate and regular training in accordance with national laws. A work safety management system must be established and applied. Suppliers and the value chain workers are also reminded that they can contact the compliance hotline to report any violations (see S2-3).

The fundamental conventions of the International Labour Organization (ILO) also apply.

Ströer procurement policy

The internal procurement policy applies to all Ströer Group companies and is mandatory.

It provides the basis for all purchases and includes stipulations relating to supplier assessment and supplier onboarding (see 'Actions' chapter).

Processes for engaging with stakeholders (S2-2)

Workers in the value chain can provide important information on whether and where specific improvement is needed. Such information enables the Group to identify risks for its business at an early stage and provides a mechanism for recognizing opportunities, for example through innovation processes in the supply chain.

Although Ströer does not currently engage in any systematic, regular direct dialogue with workers in the upstream and downstream value chain, it is aware and sensitive to the fact that information provided by this stakeholder group could help to identify failings. All workers can submit information anonymously via Ströer's comprehensive whistleblower system. No specific information has come to light within this system to suggest that

groups within the workforce who are especially vulnerable to negative impacts (such as women, young workers, ethnic minorities, migrant workers, or home workers) would be disproportionately affected. In its dialogue with trading partners, Ströer continuously emphasizes the importance of fair working conditions and compliance with statutory regulations to minimize potential risks for all stakeholders at every stage of the value chain.

In order to further contain these risks, which could also potentially have a substantial impact on the efficiency and stability of the supply chain, Ströer plans to conduct a stakeholder dialogue with relevant stakeholders across the value chain in 2025, in order to discuss and then establish regular channels for dialogue.

Processes to remediate negative impacts (S2-3)

Risk management at Ströer also involves monitoring the supply chain as well as respect for human rights in this context.

The Code of Conduct for suppliers and business partners describes how compliance violations relating to the supply chain can be reported. The hotline described in the Code can be used by suppliers and value chain employees, as well as Ströer employees, to report violations relating to the value chain. Reports can be submitted in writing or by telephone, anonymously if necessary, and in a range of different languages. This is also a policy that governs the protection of whistleblowers. The principles of this policy also form part of the 'Rules of procedure for the whistleblowing and complaints system' document, which can be accessed by anyone via a link on the compliance hotline website.

The hotline is operated by an external provider, although only Ströer has access to the reports submitted. The Code of Conduct for suppliers & business partners makes reference to the hotline. For further information on the hotline, please see chapter G1 'Whistleblowing system/Compliance hotline'.

No mitigation measures were carried out nor was any follow-up action initiated during the reporting period, as no reports from or relating to workers in the value chain were received via the compliance hotline. There are currently no actions for contacting value chain workers directly.



The General Terms and Conditions of Purchase contain a link to the Code of Conduct. Both are freely accessible to all value chain workers on the Company's website and form an integral part of every procurement process. All reports are diligently investigated. The process for handling complaints is set out, among other places, in the rules of procedure for the whistleblowing and complaints system. The Code of Conduct for suppliers and business partners explicitly states that legal action may be taken in the event of violations of the Code of Conduct. No violations were identified in 2024.

Actions (S2-4)

Ströer purchases the majority of its goods and services in Germany and other European Union (EU) countries. This region has adequate legal provisions governing human rights and social standards. The exception is Technical Purchasing (advertising media), which sources products – especially those developed inhouse – primarily from Asia. Sourcing from EU and non-EU countries means that Ströer has a greater obligation to implement actions for material impacts on employees and to monitor the effectiveness of these actions. By implementing the actions described in this chapter, we ensure that we also meet the requirements of ESRS G1-2 in respect of the management of our suppliers.

This requires the introduction and operational implementation of a supplier auditing plan/process as specified by the GRC department and Procurement, which includes an auditing protocol (yet to be developed), the definition of Ströer's fixed audit cycles, and record-keeping requirements. The necessary resources and budget (particularly travel expenses for the auditing of non-EU suppliers) must also be made available.

Ströer also expects suppliers to comply with the same standards that apply to its own workforce:

1. Health and safety standards:
Ströer expects its suppliers and business partners to create safe working conditions and to implement accident prevention safeguards.
2. Fair pay and working hours:
Fair and appropriate wages and regulated working hours are required.

3. Commitment to social responsibility:
Suppliers must adhere to social standards, particularly those designed to combat child labor and forced labor.
4. Monitoring and audits:
Ströer regularly monitors working conditions and carries out audits to ensure standards are being adhered to.
5. Promotion of freedom of association and collective bargaining negotiations:
Ströer actively supports the right of workers to unionize and to negotiate collectively.

This is ensured through various actions which are described below.

The German Supply Chain Due Diligence Act (LkSG) came into force on January 1, 2023. Ströer is guided by its provisions and uses them to protect labor rights and human rights in the supply chain. To implement the provisions of the Supply Chain Due Diligence Act at Ströer, the Company conducted supplier situation-analysis workshops with all purchasing departments in partnership with the JARO Institute for Sustainability and Digitalization e.V. (a non-profit association that works with companies – especially the procurement functions – to develop a sustainable sourcing strategy). In November 2021, a JARO workshop was carried out with various procurement functions – Procurement & Real Estate incl. Statista, advertising media procurement, ASAM, digital marketing – and the persons responsible for purchasing in the individual businesses. Following a materiality assessment to identify areas within the Company where action was required, a risk analysis was carried out for the product groups to be prioritized.

Various relevant product groups were defined for each purchasing function:

- Procurement & Real Estate and Statista: Services– specifically cleaning, IT hardware and software with regard to manufacturing countries and conditions, vehicle services with regard to manufacturing countries and conditions, waste disposal, and hosting services
- Digital marketing: Technical infrastructure and data of the target group
- ASAM: Packaging, input materials, development and logistics
- Purchase of advertising media: Digital advertising media material (LCD/LED), analog advertising media material, services and substructure for management of advertising media

The analysis examined product groups which are of relevance for sustainability and also for Ströer.



As a result of the workshop, actions were developed that are also relevant for the protection of value chain workers, for example the introduction of the supplier tool EcoVadis. This tool enables Ströer to audit suppliers in a wide range of categories (criticality, risk, human rights violations, etc.), and assess what needs to be done when onboarding new suppliers or where a purchase exceeds a EUR 50,000 annual volume threshold.

A cross-segment list of actions with tasks was also drawn up (special examination of leased labor contracts, particularly in the call center business, and mandatory countersigning of the Code of Conduct by all cleaning companies working for the Ströer Group, etc.), which had to be implemented by all responsible persons within the specified period.

The list includes drawing up a code of conduct, amendment of the general terms and conditions of purchase, and supplier audit and evaluation. The workshops formed the strategic basis for the business model and the related procurement strategy, with reference to the workers in the value chain.

The actions described above are long-term measures and have no specific end date.

Audit of suppliers and business partners above a procurement volume of EUR 50,000

A supplier and business partner audit is carried out for every (new) purchase with a value of more than EUR 50,000. The audit is performed via the digital supplier platform EcoVadis IQ, which was introduced in 2023. Procurement can retrieve risk assessments for suppliers based on country, industry, and a wide range of business-related and purchasing-related data, for all relevant companies of the Ströer Group. The analysis is founded

on recognized frameworks such as the Global Reporting Initiative (GRI) and, in addition to environmental and employee aspects, takes all human rights criteria relevant to the Supply Chain Due Diligence Act (LkSG) into account in the analysis of risk, such as child labor, forced labor, and human trafficking. This gives Ströer a key tool for assessing suppliers for sustainability in a way that is standardized and allows comparisons with other suppliers. It provides the foundation for Ströer to continually work on improving sustainability performance together with its suppliers. The action serves to reduce negative impacts on working conditions for value chain workers. The effectiveness of the action is measured by whether an audit has been carried out before an order worth more than EUR 50,000 is placed. The action is an effective information resource for Ströer.

Request for certification during supplier onboarding

Certification is requested during supplier onboarding for purchases with a value of more than EUR 50,000. In July 2024, Ströer amended the supplier onboarding requirements in line with the requirements of the Supply Chain Due Diligence Act. A number of relevant and necessary certificates are requested – in particular the declaration of principles (human rights & environmental obligations), Human Rights Statement, and SA8000 (Social Accountability System). Ströer thus has an instrument for investigating high-risk suppliers. The action serves to reduce negative impacts on working conditions for value chain workers. The effectiveness of the action is measured by checking at every supplier whether the supplier onboarding certificates have been requested before an order (with a value above EUR 50,000) is placed. The action is an effective information resource for Ströer.



Supplier assessment

The sustainable procurement process for the purchasing departments was discussed at the workshops with the JARO Institute. Firstly, all relevant stakeholders were identified and the support of the Board of Management secured. Then relevant policies, general terms and conditions of purchase, and contracts were amended. The supplier assessment for the selection of suppliers contains criteria for sustainable sourcing and compliance with the Supply Chain Due Diligence Act. The involvement of the supply chain was secured by proactively sending the Code of Conduct for suppliers and business partners to all relevant suppliers.

One of the aspects measured is the EcoVadis overall risk. Overall risk includes the categories of 'labor and human rights' and 'ethics', with reference to both country and industry.

The first thing the supplier assessment looks at is whether the suppliers and business partners have agreed to or rejected the Ströer Code of Conduct, and whether they have their own code of conduct or declaration of principles. It is rare for a supplier to reject the Ströer code. If this does happen, the supplier is not automatically excluded. Instead, the available official documents and commitments/promises of the supplier are examined and a decision is made as to whether to work with the supplier or not.

The action serves to reduce negative impacts on working conditions for value chain workers. The effectiveness of the action is measured by checking at every supplier before an order (with a value above EUR 50,000) is placed whether the supplier assessment criteria have been analyzed. The action is thus effective, as it is always carried out.

Audits

To ensure compliance with applicable environmental and human rights regulations, the legal department has drawn up specimen clauses for all contract forms. Among other things, these demand the right to review applicable regulations in the form of audits. These audits can be carried out at any time, as required, by Ströer's own employees or third parties. Currently, onsite visits are carried out as part of production management and monitoring and the final technical acceptance procedures, for example, and the supplier is always given advance notice. There is therefore a risk that any children or forced laborers working at the site would be absent for the duration of the visit. However, regular site visits are carried out in Asia (manufacture and production of advertising media). The action serves to reduce negative impacts for the working conditions of value chain workers. Structured and documented audits are, however, not currently carried out in Asia. The effectiveness of the action is measured by checking at every supplier whether the clause has been included in the contract before an order is placed. The action is thus effective, as it is always carried out.

During the reporting period, no anomalies or breaches of human rights obligations in the upstream and downstream value chain were reported and ascertained via the Ströer whistleblower system. All companies are asked about new risks in the supply chain every year as part of the Ströer Group's risk management system.

Targets (S2-5)

Ströer has not yet defined any measurable targets. Specific targets will be set in 2025, including those that allow direct access to the workers in the value chain.

CONSUMERS AND END-USERS (S4)

Introduction and IROs (SBM-3)

		Value chain		Time horizon			
		→	☐	↔	🕒	🕒	🕒
Material IROs (impact, risk, opportunity)							
Strengthening freedom of expression through the provision of high-quality information and analysis	Impact (actually positive)			✓	✓	✓	✓
Protecting children through responsible advertising practices	Impact (potentially negative)			✓	✓	✓	
Increasing awareness of health-related matters and of social and environmental issues through advertising content	Impact (actually positive)			✓	✓	✓	✓

→| Upstream (value chain) ☐ Own (business) activity ↔ Downstream (value chain) 🕒 <1 year 🕒 1 to 5 years 🕒 >5 years

Strengthening freedom of expression through the provision of high-quality information and analysis

The Ströer Content Group publishes free content on a wide variety of topics, such as politics, sport, health, and finance, via its analog and digital out-of-home advertising media. In the online sphere, for example on t-online.de and watson.de, this mainly encompasses new developments in the areas of science, business, technology, and politics. Ströer's own editorial team produces and curates information and analysis and strengthens freedom of expression.

Ströer also uses its news and information portals to increase the visibility of sustainability topics. The infoscreen program, for example, mainly presents social and environmental topics using its own tonality and imagery. Informative, educational, and mobilising content is offered in a standardized form across the whole of Germany or with local focal points. If required, it can also be provided in real time.

Fundamentally, this content is accessible to all end-users. It benefits all end-users who are not prepared to pay for news content online. Ströer's ability to continue providing the content free of charge is contingent on adequate funding being generated through advertising.

Statista provides customers with editorial content and data to ensure objectivity. A small portion of this data is provided free of charge via social media and the Statista website in the form of 'daily data' on current topics. Publicly available statistics foster transparency and promote opinion-forming. Business partners disseminate the content, while Statista remains responsible for its structure.

Statista's primary target groups are businesses and professional users, but it also supplies universities and schools. The free content is aimed at a broad public. The strong demand for reliable, transparent data and analysis has caused Statista to continuously develop its offering.

Protecting children through responsible advertising practices

Ströer does not specifically target children and young people with advertising, and does not display content specifically aimed at children. However, advertising is a part of everyday life for children and young people, as they automatically encounter advertising content on a daily basis, both in public and on the media they themselves use.

German and European advertising law contains clear provisions relating to responsible advertising, and this includes the protection of children and young people. The principles of the German Press Code include respecting human dignity, preventing discrimination, protecting victims, and separating advertising from editorial content. Ströer implements these principles in its General Terms and Conditions and internal policies, which are stored centrally and can be accessed by all employees.

Clients are fundamentally responsible for the format and content of advertising and thus for ensuring that it is legal. Ströer does not have a formal obligation to inspect such content but, as part of its due diligence – including with regard to reputational risk – it examines whether there is potential for violations, for example if it is degrading or discriminatory, if it is politically, ideologically, or religiously extreme, if children or young people are targeted in an unethical or manipulative way, or if there are concerns relating to road traffic law.



Statista content is tailored to professional users, universities, and schools. It is not aimed at children and young people, but specifically at people aged in their mid-20s and above (age-targeting). The Company therefore does not specifically ensure that content is child-friendly. By registering on the platform, participants agree to be treated as business users and thereby forego the protections available to consumers.

Children and young people could only come into contact with Statista content via social media and the 'daily data' section of the website. This publicly available information occasionally covers topics such as alcohol and tobacco consumption, and the prevalence or economic impact of drug use. The explanatory text accompanying such information is neutral and is intended to impart knowledge without manipulating users through sensational or emotionally charged messages. It never promotes the substance and is not directly aimed at children.

Increasing awareness of health-related matters and of social and environmental issues through advertising content

Awareness of the need for greater sustainability means having a responsible approach to social and environmental issues in advertising that is aimed at all end-users and consumers. Ströer therefore participates in information and advertising campaigns that give prominence to social and environmental matters. The Company has successful, long-term partnerships with charities and supports hundreds of projects and initiatives with a media volume totaling more than EUR 28 million per year.

Statista's editorial team tackles subjects such as health, social affairs, and environment in freely accessible posts on social media, thereby sharing knowledge on socially relevant topics and raising public awareness.

Policies (S4-1)

The following policies do not fully comply with the disclosure requirements set out in S4-1. However, Ströer has implemented certain policies that take relevant aspects into account and will be further developed on an ongoing basis.

Principles of ethical advertising

Ströer's five principles of ethical advertising provide a framework for the display of advertising and the responsibility that goes hand-in-hand with this. They include rules on content and display that are based on voluntary undertakings by the industry and Ströer's General Terms and Conditions.

The principles are published online and are the responsibility of Corporate Communications. They are reviewed at least once a year in collaboration with the sustainability management team and apply to the whole of Ströer SE & Co. KGaA and its employees, and to all Ströer Group companies and their employees. They can be accessed by all stakeholders online via Ströer's sustainability communication channels.

The senior management teams of the individual Ströer companies are responsible for implementation of the principles in out-of-home advertising and digital marketing. They must also ensure that all employees are familiar with the principles.

These principles relate in particular to the 'Special protection of children through responsible advertising practices' impact.

Journalistic principles

Editorial work is always based on precise journalistic guidelines. These include

- Careful research: Every piece of information is meticulously checked to ensure the accuracy and reliability of the content. Care is taken to ensure that research takes account of all relevant facts and perspectives.
- Conscientiousness: Even in the news gathering operation, the rule is always "Be first, but first be right". Being correct is more important than being fast.
- Transparency: The origin of the information is disclosed and sources are clearly cited to allow readers to verify the information for themselves. If published news or claims prove to be incorrect, the earlier publication will be publicly amended in a timely and appropriate manner and errors transparently corrected.
- Balanced comment: In opinion pieces, value will be placed on dialectic argument (on the one hand/on the other hand).
- Impartiality: Government agencies, parties, and advertising customers do not influence editorial reporting. Fake news from social media is debunked, in some cases through a cooperation project with Bertelsmann Stiftung.

These journalistic principles are applied by Ströer. Ströer's editorial guidelines are based on clear ethical and journalistic standards. They demand objective, truthful reporting, centered on protecting human dignity, excluding discrimination, respecting privacy, and protecting personality rights.

Journalistic content and commercial interests (advertising) must be clearly separated and transparently labeled. Information sources must be protected and the information they provide must be treated as confidential. Sensitive topics such as crime and violence must be reported in a balanced way and consideration given to the protection of children and young people. The Journalistic Principles thus provide a framework for high-quality and responsible journalism.

For t-online.de, the principles demand high-quality, impartial, and balanced journalism which reports in a politically neutral manner, represents the center of society, and is geared to the needs of a broad public. This includes transparent disclosure of sources in accordance with journalistic principles, clear separation of facts and opinion, and clear language without sensationalism. Technological innovations such as artificial intelligence are used as support tools, without jeopardizing editorial standards.

Responsibility for the journalistic content rests with the chief editor of t-online, who also carries out regular reviews and takes account of feedback from managers. Team meetings at t-online include critique as a quality-assurance measure (review of topics based on relevance, language and style, structure, headings, ease of understanding), which is then shared with the whole workforce. These principles are published on the t-online website and can also be accessed by employees on the intranet. New employees receive a copy during their onboarding, and all employees are notified when the principles are updated.

There are no explicit policies in respect of the 'Increasing awareness of health-related matters and of social and environmental issues through advertising content' impact.

Groupwide data protection guidance

The Data Protection and Privacy departments have drawn up groupwide Corporate Privacy Principles and a general data protection policy. Responsibility rests with the central Group Data Protection function.

Groupwide Information security

The Group has set itself the objective of safeguarding information and corporate assets, which, in addition to company information, also includes sensitive data relating to consumers and end-users. The Group Information Security Office was established for this purpose by the Board of Management in 2020.

On this basis, a decentralized security organization with information security officers was then set up as part of the cluster (business units) structure. These officers are responsible for information security within the clusters.

As part of its basic security function, the Group Information Security Office has established an Information Security Management System (ISMS) which has been approved by the Board of Management and is thus mandatory for all clusters.

The ISMS defines requirements in the following areas:

Requirements for technical operations

This includes requirements relating to authorization and authentication mechanisms, logging and monitoring, cryptographic procedures, networks, and recovery procedures.

Organizational requirements

This includes requirements for roles to be filled and responsibilities, and for processes and procedures such as incident management, risk management, and auditing.

All requirements and specifications are designed to meet the objectives the Group has set for itself, which are to avert loss or damage to the Company and consumers, and to protect information.

Processes for engaging with stakeholders (S4-2)

Statista does not currently have its own stakeholder management function, but takes account of feedback from relevant stakeholders when prioritizing how problems are addressed. From 2025, Statista plans to systematically poll customer opinion via direct surveys by telephone, questionnaire, or online. This is the responsibility of the Chief Revenue Officer. However, the dialogue with consumers and end-users does not necessarily have to be factored into the Company's decisions and there are no plans to make this obligatory in the future.

With regard to the distribution of advertising content, Ströer does not have a dedicated stakeholder management function in relation to consumers and end-users, but it maintains ongoing dialogue with its own customers (advertisers and agencies).



Processes to remediate negative impacts (S4-3)

All consumers and end-users can use the Ströer Group's whistleblowing system and report a compliance violation via the compliance hotline tool in complete anonymity. The effectiveness of the hotline is ensured through guaranteed anonymity and confidentiality, so that whistleblowers can report violations without fear of reprisal. The hotline can be accessed by anyone via the Ströer website and is available in a number of languages. For further information see also chapter G1 'Whistleblowing system/compliance hotline'.

Ströer also offers integrated advertising campaigns that combine the reach of digital content with the physical presence of out-of-home advertising. Such approaches are based on the analysis of data and, building on this, on personalized ads and content designed to specifically address target groups and encourage them to interact.

The Company also processes heavily pseudonymized personal data of end-users for this purpose. The data is collected in strict compliance with the provisions and requirements of the GDPR and the TDDDG. Personal data used to deliver personalized content was processed only if users had voluntarily given their informed consent. The procedures for obtaining consent are also based on GDPR requirements. In particular, data subjects are explicitly informed of their right to revoke their consent at any time. The voluntary nature of the consent is ensured through the fact that end-users have the option to choose alternative delivery channels for content, or to not give their consent for the processing of their data.

Ströer operates its own channels (described below) via which end-users can report their concerns and also exercise their rights under the GDPR. These can be accessed via the websites and are clearly indicated. The Company processes these reports on a daily basis and regularly tests the availability of the channels. It uses a ticket system and email notifications to follow up on reports. Users receive confirmation of receipt via the contact form.

Ströer partners with an external service provider which operates a platform that helps companies comply with the requirements of the General Data Protection Regulation (GDPR) and other data protection legislation (e.g. CCPA, LGPD). Its functions focus on compliance, data protection management, and transparency. The platform provides a number of tools and solutions, including the platform for responding to subject access requests

which supports the processing of requests from data subjects pursuant to GDPR Art. 15–22 (e.g. access, erasure, rectification). This includes the automation of workflows for the processing of such requests. The incoming requests are received by the data protection team, assessed, and forwarded to the appropriate internal channels or departments. The automated workflows also offer routines that track whether a reply has been sent to a data subject, so that reminders can be sent. The data protection team consolidates the replies and, where appropriate, consults other corporate units such as Legal Affairs or central data processing before responses are sent to data subjects.

Statista also collects and processes usage data. Anyone using Statista's non-public offering is therefore exposed to a certain level of risk in respect of the right to privacy and the protection of personal data. Specific data protection rules mitigate this risk.

In addition, Statista has its own reporting channels for end-users, but these are not anonymous. There is a contact form and a form for reporting technical problems on Statista's website. Statista also receives feedback via public channels such as Trustpilot or social media. It does not currently have any policies which expressly ensure that persons reporting issues are protected and do not have to fear any repercussions. Nor is there currently any compensation procedure.

Actions (S4-4)

In 2024, Ströer planned and initiated initial actions to support the material impacts. They do not currently fully comply with the ESRS requirements pursuant to S4-4. Other actions which could make a measurable and significant contribution are planned for the coming years.

Further development of consent management platforms (CMP)

Ströer enhanced its existing consent management platform (CMP) for all companies in 2024. The platform enables providers of digital services to obtain and document the consent from end-users that they need for processing data in connection with targeted digital advertising and for accessing the end devices of consumers. The action is based on the Transparency & Consent Framework (TCF) industry standard and is GDPR and TDDDG compliant.



The Company carries out regular internal audits (most recently in 2022) to check whether its existing structures adequately protect the privacy of its end users. It processes and responds to all customer requests, and documents and rectifies all technical errors. It prioritizes customer feedback according to relevance and the frequency of the queries. The Company uses data centers in Europe for its advertising technology, and thereby protects the privacy of consumers and end-users.

Ströer thus meets the data protection needs of its end-users. The Company closely monitors further regulatory developments and will continue to adapt the system if necessary. To review the progress of the action, it measures the relative frequency of requests from data subjects and government agencies.

Campaigns to raise public awareness

During 'Freedom of the Press Week' in Hamburg in 2024, several media groups came together to highlight the importance of Article 5 of Germany's constitution (freedom of expression and freedom of the press) with joint DOOH and live events in and around the city. Ströer also worked with UNICEF and high-profile adults in a campaign that involved collecting and publishing the voices of children on children's rights. "Moin Kultur!" is a regular competition and an association which aims to give art and culture in Hamburg a greater presence in public spaces. Other campaigns staged in 2024 centered on themes such as strengthening democracy ('Zusammenland – Diversity makes us strong'), equal opportunity, the European elections, and the 75th anniversary of the Basic Law, Germany's constitution.

Other ongoing actions relating to the material impacts

In order to maintain a high standard of quality in the provision of information and analysis, Statista uses editorial processes to select the topics for its publications. The editorial team researches data and presents it in various formats such as infographics or animated videos. To guard against incorrect data or misinterpretation, Statista cites external data sources in a transparent way and describes how the data is collected. Users with a Statista account can analyze and verify data.

The Ströer Group also has youth protection officers. They are able to operate independently and can be contacted anonymously by end-users. This is intended to ensure that if advertising practices result in a breach of child protection rules, this can be reported to Ströer and remedial action can be initiated.

In many parts of the out-of-home advertising business, advertisements supplied to us are subjected to an initial, automated check using proprietary artificial intelligence. This tool recognizes potential breaches of Ströer's General Terms and Conditions with a high degree of accuracy. In a second stage, campaign management employees carry out their own check. If this check reveals unacceptable content, dialogue is sought with the client and the campaign management employees modify the advertisement or the whole campaign, or reject it altogether. In cases of doubt, decisions are escalated to the next-highest management level, right up to senior management. If required, Ströer's Legal Affairs department can be consulted. This process is also included in the training program for employees and forms part of the onboarding process for new campaign management employees.

Each year, around 90,000 items of content are reviewed in this process, 50,000 of these with AI. In out-of-home advertising, there are also location-specific bans that apply to certain product segments, product groups, or individual products, for example at sites that are close to schools or childcare settings, or playgrounds. These bans are noted in the technical documentation for each advertising medium. No reports of severe human rights problems or incidents relating to consumers and/or end-users were received in 2024.

Targets (S4-5)

Ströer has not yet formulated any ESRS-compliant targets for consumers and end-users, as the structured stakeholder involvement in this area is still in development and the material IROs are analyzed and assessed on an ongoing basis to enable informed target-setting.

GOVERNANCE (G1)

Introduction and IROs (SBM-3)

		Value chain			Time horizon		
		→	☐	↔	🕒	🕒	🕒
Material IROs (impact, risk, opportunity)							
Identity-creating and valued work for own employees through clearly communicated and lived corporate culture	Impact (actually positive)		✓		✓	✓	✓
Operational risks (such as dependencies and possible business interruption) due to lack of alternatives to certain suppliers	Risk	✓	✓		✓	✓	✓
Financial loss or damage arising from corruption	Risk	✓	✓	✓	✓	✓	✓
Business is constrained as a result of tighter legal requirements (e.g. extension of advertising bans or restrictions)	Risk	✓	✓	✓	✓	✓	✓
Reputational harm caused by supporting (e.g. donating to) certain political parties	Risk	✓	✓	✓		✓	✓
Creation of a better legislative environment through political engagement	Opportunity	✓	✓	✓		✓	✓

→ Upstream (value chain) ☐ Own (business) activity ↔ Downstream (value chain) 🕒 <1 year 🕒 1 to 5 years 🕒 >5 years

Identity-creating and valued work for own employees through clearly communicated and lived corporate culture

Work that gives all employees a sense of identity and makes them feel valued is of central importance to the Ströer Group, and it demonstrates this through a clearly communicated and lived corporate culture. This also helps Ströer to attract new employees and secure the long-term loyalty of the workforce.

Operational risks (such as dependencies and possible business interruption) due to lack of alternatives to certain suppliers

Within the Ströer Group's core business of out-of-home advertising, most of the supplies needed to install and operate advertising media such as electrical and electronic components and assemblies (PCs, LED modules, switches, routers, control units, etc.) are sourced from single suppliers in Asia. Economic volatility that affects suppliers presents a risk here. Such volatility can adversely affect a subcontractor's revenue and orders on hand, leading to employee turnover that, in turn, can impact on the availability of the products for Ströer.

In addition, advertising media and street furniture is mostly sourced via one Asian supplier. The loss of this core supplier could result in a delay in installation and thus in the expansion of the advertising space portfolio, and would thus have a negative impact on the growth of the Company's OOH advertising business.

Revenue in the businesses with primarily digital business models (digital marketing, content, and DaaS) are heavily dependent on online visibility and the related website traffic. Changes in the algorithms used by the search engines can have a direct impact on the amount of relevant website traffic for our services. The market structure in the digital search engine business means there is a dependency on a small number of large American providers, so that any change in their algorithms could have a direct impact on the activity of the relevant businesses.

Financial loss or damage arising from corruption

Potential corruption-related risks and associated financial damage could arise from various aspects of the business operation. For example, pressure to generate revenue in Sales in connection with lots of large public tenders could lead to cases of corruption in customer or supplier relationships. Consequently, the Company could be excluded from local or national public tenders, which would result in financial loss to the Ströer Group.



Business is constrained as a result of tighter legal requirements (e.g. extension of advertising bans or restrictions)

The risk of business being curtailed as a result of tighter legal requirements, such as the extension of advertising bans or restrictions, is relevant for us as a media group as an extension of bans on e.g. advertising tobacco or sugary products could have a direct impact on the Ströer Group's business activities. This presents a heightened risk of a decline in revenue for Ströer, and it could reduce the Company's opportunity to market products or services effectively. Initiatives for advertising-free urban spaces or regulations governing the digital media environment could also restrict our core business.

There is a cost risk to Ströer in the area of energy regulation, for example in relation to CO₂ emissions or electricity consumption, as electricity consumption represents a significant cost factor in the operation of digital media and thus has a direct impact on the Company's profits.

Within the area of data protection, there is a risk of stricter regulation in respect of the use of cookies. This directly affects the business activity of our digital segments, as it can make the tracking and analysis of user data more difficult. Potential breaches of the EU General Data Protection Regulation could not only result in legal consequences, such as substantial fines, but also entail the risk of damaging the Ströer Group's reputation and could thus result in further financial loss.

Regulatory restrictions in the area of direct sales (door-to-door business) would have a direct negative effect on business activities and thus also on revenue growth in the Digital & Dialog Media segment.

Reputational harm caused by supporting (e.g. donating to) certain political parties

There could be a risk of reputational damage to Ströer as a result of supporting certain political parties. Supporting a specific political party, for example through donations, could give the impression that Ströer has a political agenda and uses its media reach to promote this party. This harbors the risk of damaging public trust in the Company and thus harming Ströer's reputation. This may in turn lead to customers and business partners distancing themselves and entering into fewer business relationships with Ströer, which would have a direct financial impact on the Company.

Creation of a better legislative environment through political engagement

By supporting and helping to shape legislation through political engagement, Ströer sees the opportunity to raise its profile and thus also strengthen its reputation and brand. Political engagement aimed at protecting freedom of expression, diversity, and integrity can have a positive impact on a Company's brand. Where legislative initiatives relating to sustainability and social responsibility are concerned, Ströer also sees an opportunity to play a proactive role in shaping standards, thereby benefiting both society and the Ströer Group's own long-term business.

Ströer has been involved in the sphere of civil protection and disaster assistance since 2018, as a warning system operator. It makes its advertising media infrastructure available for the broadcast of warnings in the event of an emergency, and actively helps to improve the warning infrastructure. Ströer is also active in the areas of freedom of expression and freedom of the press, for example by providing advertising space on a politically neutral basis for party advertising during election periods.

These activities offer the opportunity to create a better legislative environment, which can also have a lasting impact on the media sector. They also present Ströer with the opportunity for growth, innovation, and a better social position.



Policies (G1-1)

There are various documents within the Group that deal with the topics of corporate governance and corporate culture. Two of the most important are the Ströer Code of Conduct and the Social Charter. These documents are implemented groupwide (including online training) and are published externally on the Ströer website. Behaviors that are inconsistent with these documents can be reported (anonymously, if preferred) via the Ströer whistleblowing system by employees or external third parties. A whistleblowing policy governs the standardized process for investigating reports of potential compliance violations.

Ströer prohibits and condemns all inducements aimed at improperly influencing decisions, as they are neither lawful nor consistent with our corporate values. The Ströer anti-corruption policy also makes reference to the United Nations Convention against Corruption, and complies with this convention. An overview of the Ströer compliance program is published on the external Ströer website. Reference is made to the UN Convention in section 2.7 ('Anti-corruption') of the document entitled 'Overview of the Ströer Group Compliance Management System'.

The functions within Ströer that are considered to be most at risk in respect of corruption and bribery are Procurement and Sales. Overall, there is no particularly high risk of corruption or bribery as risk-mitigating measures have been implemented, including an anti-corruption policy, groupwide training, and communication measures.

There are procedures to ensure that business conduct incidents, including incidents of corruption and bribery, are investigated promptly, independently, and objectively. In 2022, a groupwide whistleblowing system based on EU 2019/1937 was implemented. The introduction of a compliance hotline and a groupwide policy on the whistleblowing system and protection of whistleblowers ensures that reports received are dealt with promptly, independently, and objectively. All employees also receive training on the subject of whistleblowing, including information on how compliance concerns can be reported (including anonymously).

This process is also described in the 'Rules of procedure for the whistleblowing and complaints system in accordance with section 8 LkSG', which can be accessed by anyone via a link on the compliance hotline website.

There are no policies relating to animal welfare as the Company's core business activities do not involve experiments on animals or similar. However, article 6 of the Ströer Code of Conduct states that products must be as safe and environmentally friendly as possible.

Ströer Code of Conduct

The aim of the Ströer Code of Conduct is to establish clear ethical and legal standards to guide the behavior of employees and ensure that they act in accordance with the corporate values, corporate culture, and the law.

The Ströer Code of Conduct is directly related to all the IROs mentioned above. It contains many behaviors and principles, particularly in section 2 ('Labor and human rights') that are intended to form the basis for a work culture that gives all Ströer employees a sense of identity and makes them feel valued. The Ströer corporate culture is clearly communicated to all employees through the Code of Conduct. The Code of Conduct also contains information both on the whistleblowing system and on preventing corruption, which may increase the likelihood of potential irregularities being detected and minimize financial damage resulting from corruption. The Code of Conduct also contains rules on donations and sponsorship which are designed to avoid possible reputational damage, for example as a result of a donation to certain political parties.

Ströer Social Charter

The purpose of the Ströer Social Charter is to provide a framework of ethics for the Ströer Group with regard to its responsibilities as an international group of companies. The Social Charter promotes awareness of the need to conduct our business responsibly and sustainably in order to protect our current and future living and working conditions. That also includes our respect for the cultural, ethical, social, political, and legal diversity of the countries and societies in which the Group operates. The provisions of the Social Charter are intended to contribute to identity-affirming and valued work for all Ströer employees, and are directly related to the Ströer corporate culture. The Ströer Social Charter relates in particular to the 'practiced corporate culture' impact.



Whistleblowing policy

The purpose of this policy is to describe the process and the principles of the whistleblowing system within the Ströer Group, to establish guidelines for a fair and transparent investigation of concerns or potential malpractice, and to define actions to protect whistleblowers to the greatest extent possible. The policy should also provide employees with detailed information on how whistleblowers are protected, so as to remove any concerns or reservations they may have about reporting compliance violations.

By openly addressing compliance concerns, the policy is intended to help to create a corporate culture that is shaped by work that gives employees a sense of identity and makes them feel valued. The reporting channels described should help to increase the likelihood of potential irregularities being uncovered. This also gives Ströer the opportunity to investigate reports of potential corruption as quickly as possible and, where necessary, to take remedial action in order to avoid financial loss. The Ströer Social Charter relates in particular to the 'practiced corporate culture' impact.

Anti-corruption policy

The aim of this policy is to heighten awareness of corruption and bribery. The policy also contains the minimum requirements for dealing with inducements, as well as information on value thresholds and an approval process. The (approval) processes and general rules for standards of conduct should help the Company to avoid financial loss resulting from corruption, so this is directly related to the risk of potential financial loss resulting from corruption described above.

Overview of the Ströer Group compliance management system

The document contains an overview of the Ströer Group's compliance management system (based on IDW PS 980, an audit standard published by the Institute of Public Auditors in Germany). Among other things, it contains information on the subject of preventing corruption, which both reduces the risk of a corruption incident (and potentially of financial damage) and enhances the chance of detecting potential irregularities. The compliance management system is related to the risk of potential financial loss resulting from corruption.

Lobbying and political activities policy

The aim of the policy on lobbying and political activities is to provide all Ströer employees in every part of the Group with clear rules in respect of current or future political activities and lobbying. This policy sets out the possibilities and limits of lobbying and political activity. It thus plays a role in minimizing reputational damage as a result of possible support for certain parties while also helping the Company to realize the opportunities available. The policy relates to the risk of reputational damage caused by supporting political parties and the opportunity to create a better legislative environment.

The following applies to the above policies:

- The above policies are reviewed at regular intervals to ensure that they are up to date, and on an ad-hoc basis in the event of important changes. These checks are carried out by the central compliance function, the Chief Compliance Officer, or HR.
- The groupwide user group consists of Ströer SE & Co. KGaA and its employees as well as all controlled Ströer Group companies and their employees, both in Germany and abroad.
- The Ströer Code of Conduct, the Ströer Social Charter, and the overview of the Ströer Group's compliance management system are also published externally. The value chain user group also extends to all third parties, such as customers.
- The Ströer Group Chief Compliance Officer is responsible for all compliance policies and the HR director of the Ströer Group is responsible for the Ströer Social Charter.
- Internal stakeholders and other departments were involved in the development of the policies through feedback meetings.
- Internal stakeholders of the final policy include other departments, all employees, and – where one exists – the works council
- All internal policies are published on the intranet, where they can be accessed at any time by all employees.
- A summary of the requests received in respect of these policies is included in the reporting to the Board of Management and Supervisory Board.



Actions (ESRS 2 MDR-A)

Whistleblowing system/compliance hotline

Ströer is committed to the provisions of the German Whistleblower Protection Act (HinSchG) and of (EU) 2019/1937, and thus to the protection of whistleblowers. The Ströer whistleblowing system stipulates that no person should suffer retaliation or be disadvantaged as a result of reporting a compliance violation. This prohibition also covers threats of such action. Whistleblowers can also use the reporting channels to report any disadvantage they feel they have suffered as a result of reporting a compliance violation, so that the matter can be objectively investigated by the compliance organization.

There are various channels open to all employees and third parties for reporting a compliance violation. In addition to the line manager, HR, or (where available) the works council, these include the compliance organization and a compliance hotline for reporting compliance violations (anonymously if required) either orally or in writing.

Employees throughout the Group are made aware of the Ströer whistleblowing system and the available channels for reporting violations in a number of ways:

- The policy and a 'one-pager' describing the hotline process can be accessed by all employees on the intranet.
- The compliance hotline is also covered as part of the onboarding events for new employees.

A mandatory groupwide online training module on whistleblowing and the protection of whistleblowers was rolled out in 2022. It places particular emphasis on the protection of whistleblowers and the available reporting channels.

The whistleblowing system is designed so that a compliance violation report is seen by the fewest number of people possible ('need-to-know principle'). When a report is received via the compliance hotline, it is screened by the Chief Compliance Officer and the central compliance function and then forwarded if necessary within the system to the Compliance Officer of the business affected.

All compliance officers of the Ströer businesses have been sent a pledge to function as an internal reporting channel and a non-disclosure agreement via the internal learning management system. In addition, training is provided for the compliance organization once a year in the form of a workshop where internal and external experts give presentations on current topics. The last compliance workshop was held in October 2024 in Cologne.

Training

Training on various corporate governance topics is provided across the Group via the internal learning management system. Modules include 'Principles of Compliance', the 'Ströer Code of Conduct', 'Whistleblowing and protection of whistleblowers', 'Preventing corruption', and the 'Ströer Social Charter'. Depending on topic area, the modules are rolled out every two to three years. The training is aimed at all employees within the Group who have access to a PC. This target group includes Procurement and Sales, which are regarded as particularly at-risk functions. The administrative, management, and supervisory bodies are not included in the target group for training, as these functions are hived out into a separate company. The online modules are available in a range of languages, to ensure that all employees have access to all training content. All online training modules are interactive and contain general rules as well as examples and interactive knowledge control.

The system includes an automated reminder process to enable tracking. These modules are automatically assigned to new Ströer Group employees. Each training module takes 15–30 minutes to complete, including quiz/learning controls.

E-learning modules on 'Principles of compliance' and 'Whistleblowing and protection of whistleblowers' are planned for 2025.



Corruption and bribery

An action relating to 'Corruption and bribery' was implemented in the reporting year to raise awareness of the subject of preventing corruption, both within the Ströer Group and in wider society. The action – a communication campaign for International Anti-Corruption Day in November/December 2024 – was both started and completed within the reporting year.

The module encompassed a video produced inhouse and a crossword puzzle on the subject of 'Anti-corruption and policies within the Ströer Group'. It was rolled out to all employees via the groupwide learning management system, supported by an article on the intranet. The action also included a communication campaign on the subject of anti-corruption, which used public advertising media to place the Ströer Group in the public eye on this topic and to raise general awareness.

The user group within Ströer was all current employees, and the user group within the value chain of the campaign was the general public, as the campaign was communicated via public advertising media. The campaign relates to the internal anti-corruption policy. The expected result of the action is greater awareness among Ströer Group employees and the general public of the subjects of bribery and corruption.

No actions were planned in the reporting period in the area of 'Political engagement and lobbying activities', as there was no need for special actions in addition to the already scheduled routine activities.

Targets (ESRS 2 MDR-T)

The target in the reporting period for the topic of 'Whistleblowing' was for at least 95% of the Group's employees to have completed the online training module 'Whistleblowing and protection of whistleblowers'. The target was set in the form of a participation rate in percent (over the whole term of the training). The target was achieved in 2024 and the aim is also to achieve it in subsequent years. Milestones and interim targets are not relevant. The benchmark figure in the base year 2024 is all employees invited to take the compliance training modules. The objective is not based on evidence-based frameworks.

The target in the reporting period for the topic of 'Corruption and bribery' was for at least 95% of Group's employees to have completed the 'Anti-corruption' online training module. The target was set in the form of a participation rate in percent. The target was achieved in 2024 and the aim is also to achieve it in subsequent years. Milestones and interim targets are not relevant. The benchmark figure in the base year 2024 is all employees invited to take the compliance training modules. The objective is not based on evidence-based frameworks.

No targets were set in the reporting period for the areas of 'Political engagement and lobbying activities' or 'Corporate culture' because no specific actions were defined.

Management of relationships with suppliers (G1-2)

The information for chapter G1-2 is contained in chapter S2-4 and is not reported separately here.

Corruption and bribery (G1-3 and G1-4)

Processes are in place within the Ströer Group to prevent, detect and address allegations or incidents of corruption and bribery. These are the responsibility of an organizationally independent compliance function that reports directly to the Board of Management.

To prevent bribery and corruption and to make all employees aware of these issues, a groupwide anti-corruption policy was rolled out (see chapter G1-1).

In addition, groupwide training was implemented on the topic of anti-corruption. This training is aimed both at existing employees and new hires. The online module is interactive. As well as general rules and information, it contains videos, real-life examples, and test questions.

The whistleblowing system provides a channel through which all employees and all external third parties can report possible cases of bribery or corruption. Reports can also be made anonymously. When reports of compliance violations are investigated, an organizationally independent compliance function ensures that persons linked to corruption or bribery allegations are kept out of the management chain dealing with the matter.

No reports of compliance violations relating to the value chain were made via the whistleblowing system during the reporting year. Reports received during the reporting period via the Ströer Group's whistleblowing system were manually investigated by the head-office compliance function. There is no automated evaluation of reports, and the metrics were not validated by an external body.

In December 2024, there was also a communication campaign for International Anti-Corruption Day which took the form of an information video and internal communication on the intranet.

The anti-corruption and bribery training program includes an online training module that is being rolled out to all employees via the groupwide learning management system (LMS). This training is aimed both at existing staff and new Ströer Group employees. The topic also forms part of an onboarding training course provided by the head-office compliance function.

The following training figures relate to the reporting period from January 1 to December 31, 2024. For technical reasons, it is only possible to state the total number of training courses carried out, not to provide a breakdown by administrative, management, or supervisory boards (AMSB), managers, or particularly at-risk departments.

Anti-corruption and bribery training (G1-3)

	At-risk functions	Managers	AMSB	Other own workers
Training coverage				
Total				
Total receiving training				20,458
Delivery method and duration				
Classroom training				
Computer-based training				20,458
Voluntary computer-based training				
Frequency				
How often training is required				Every 2–3 years, depending on topic
Topics covered (number of training courses delivered in the reporting year)				
Compliance basics				5,961
Ströer Code of Conduct				1,318
Ströer Social Charter				1,339
Whistleblowing and protection of whistleblowers				5,849
Corruption prevention				5,991

Incidents of corruption or bribery (G1-4)

	2024
Number of convictions for violations of anti-corruption and bribery laws	0
Amount of fines for violation of anti-corruption and anti-bribery laws (EUR)	0
Actions taken to address breaches in procedures and standards of anti-corruption and anti-bribery	0

Political engagement and lobbying activities (G1-5)

By supporting and helping to shape legislation through political engagement, Ströer sees the opportunity to raise its profile and thus also strengthen its reputation and brand, particularly through taking part in events or face-to-face meetings with political players. These efforts are related to the following IRO: Creation of a better legislative environment through political engagement.

Below is a list of the most important topics that are the subject of the lobbying activities of the Ströer Group, in particular the following categories that were also disclosed in the lobbying register (under R005503):

- General energy policy
- Other aspects relating to health
- Civil protection and disaster assistance
- Other aspects relating to homeland security
- Culture
- Data protection and information security
- Digitalization, internet policy
- Communications and information technology
- Freedom of expression and freedom of the press
- Advertising
- Political life
- Parties
- Urban development
- Species conservation/biodiversity
- Air pollution control
- Climate change mitigation
- Sustainability and conservation of resources
- Road transportation
- Transportation infrastructure
- Transportation policy
- Other transportation-related aspects
- Trade and services

The Ströer Group is not listed in the EU transparency register. However, 'Ströer' is listed in the German parliament's lobbying register.

Register entry 'Ströer' – lobbying register at the German Bundestag

As part of its advocacy activities, the Company attends meetings with representatives of the Federal Chancellery and the federal ministries as well as with members of the German Bundestag in order to discuss changes needed with regard to a wide variety of topic areas that are of great importance, both as framework conditions for entrepreneurial activity and with regard to the situation of the Company's employees. This includes, among other

matters, out-of-home advertising (analog and digital), particularly communication in the public arena in real-time, and sustainable portfolio solutions for public-sector organizations.

With regard to members of the administrative, management, and supervisory bodies who were appointed during the current reporting period, one person was identified who held a comparable position in public administration in the two years preceding their appointment.

Dr. Dieter Steinkamp was appointed for the first time as a shareholder representative.

Dr. Steinkamp also sits on the Supervisory Board of Stadtwerke Neuss Energie und Wasser GmbH.

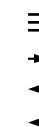
During the reporting period (January 1 to December 31, 2024), expenditure of EUR 17,943.35 was incurred in connection with lobbying. EUR 564,525.17 was paid in membership subscriptions to trade associations during the reporting period. In addition, entertainment expenses of EUR 2,200 were incurred in connection with internal trade association activity.

All the above amounts were determined in January 2025 via a data request by the central compliance and ICS functions in respect of lobbying activities and political donations for all majority-held subsidiaries of the Ströer Group for the reporting period.

The expenditure on lobbying activities (particularly internal entertainment and travel expenses) relate to meetings with various political actors on matters including digitalization, the Child Protection Act, and elections

Political engagement (G1-5)

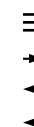
EUR	2024
Financial political contributions made	
Financial political contributions made to the CDU association for the Steglitz-Zehlendorf district	9,500
Financial political contributions for the CSU European party conference	1,000
Political contributions made in-kind	
Political contributions made in-kind for the CSU regional executive committee in Munich	1,000
Political contributions made in-kind for the Hessen regional executive committee at the federal level (Berlin)	1,200
Political contributions made in-kind for the NRW regional executive committee at the federal level (Berlin)	8,000



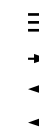
NOTES

List of datapoints arising from other EU legislation (IRO-2)

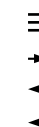
Disclosure Requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Material	Reference
ESRS 2 GOV-1 Board gender diversity paragraph 21 (d)	Indicator number 13 of Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816, Annex II		Yes	p. 66–70
ESRS 2 GOV-1 Percentage of board members who are independent, paragraph 21 (e)			Delegated Regulation (EU) 2020/1816, Annex II		Yes	p. 66–70
ESRS 2 GOV-4 Statement on due diligence paragraph 30	Indicator number 10 Table #3 of Annex 1				Yes	p. 71
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	Indicators number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk	Delegated Regulation (EU) 2020/1816, Annex II		Not relevant	
ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40 (d) ii	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		Not relevant	
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Not relevant	
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Not relevant	
ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14				Regulation (EU) No 2021/1119; Article 2(1)	Yes	p. 82
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book-Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Regulation (EU) No 2020/1818; Article 12.1 (d) to (g), and Article 12.2		Not relevant	
ESRS E1-4 GHG emission reduction targets paragraph 34	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6	No	Yes	p. 84
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38	Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1				Not relevant	
ESRS E1-5 Energy consumption and mix paragraph 37	Indicator number 5 Table #1 of Annex 1				Yes	p. 84–87
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43	Indicator number 6 Table #1 of Annex 1				Not relevant	
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book-Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)		Yes (only Scope 1+2 reported)	p. 84–87



Disclosure Requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Material	Reference
ESRS E1-6 Gross GHG emissions intensity paragraphs 53 to 55	Indicators number 3 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8(1)		Not reported	
ESRS E1-7 GHG removals and carbon credits paragraph 56				Regulation (EU) 2021/1119, Article 2(1)	Yes	p. 87
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		Not reported	
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a)						
ESRS E1-9 Location of significant assets at material physical risk paragraph 66 (c)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, paragraphs 46 and 47; Template 5: Banking book – Climate change physical risk: Exposures subject to physical risk.			Not reported	
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes. paragraph 67 (c)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, paragraph 34; Template 2: Banking book – Climate change transition risk: Loans collateralized by immovable property – Energy efficiency of the collateral			Not reported	
ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities paragraph 69			Delegated Regulation (EU) 2020/1818, Annex II		Not reported	
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil paragraph 28	Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1				No	
ESRS E3-1 Water and marine resources paragraph 9	Indicator number 7 Table #2 of Annex 1				No	
ESRS E3-1 Dedicated policy paragraph 13	Indicator number 8 Table 2 of Annex 1				No	
ESRS E3-1 Sustainable oceans and seas paragraph 14	Indicator number 12 Table #2 of Annex 1				No	
ESRS E3-4 Total water recycled and reused paragraph 28 (c)	Indicator number 6.2 Table #2 of Annex 1				No	
ESRS E3-4 Total water consumption in m ³ per net revenue on own operations paragraph 29	Indicator number 6.1 Table #2 of Annex 1				No	
ESRS 2 – SBM-3 – E4 paragraph 16 (a) i	Indicator number 7 Table #1 of Annex 1				No	
ESRS 2 – SBM-3 – E4 paragraph 16 (b)	Indicator number 10 Table #2 of Annex 1				No	
ESRS 2 – SBM-3 – E4 paragraph 16 (c)	Indicator number 14 Table #2 of Annex 1				No	



Disclosure Requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Material	Reference
ESRS E4-2 Sustainable land/agriculture practices or policies paragraph 24 (b)	Indicator number 11 Table #2 of Annex 1				No	
ESRS E4-2 Sustainable oceans/seas practices or policies paragraph 24 (c)	Indicator number 12 Table #2 of Annex 1				No	
ESRS E4-2 Policies to address deforestation paragraph 24 (d)	Indicator number 15 Table #2 of Annex 1				No	
ESRS E5-5 Non-recycled waste paragraph 37 (d)	Indicator number 13 Table #2 of Annex 1				Yes	p. 90–92
ESRS E5-5 Hazardous waste and radioactive waste paragraph 39	Indicator number 9 Table #1 of Annex 1				Yes	p. 90–92
ESRS 2- SBM3 - S1 Risk of incidents of forced labor paragraph 14 (f)	Indicator number 13 Table #3 of Annex I				Not relevant	
ESRS 2- SBM3 - S1 Risk of incidents of child labor paragraph 14 (g)	Indicator number 12 Table #3 of Annex I				Not relevant	
ESRS S1-1 Human rights policy commitments paragraph 20	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I				Yes	p. 98–110
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labour Organization Conventions 1 to 8 paragraph 21			Delegated Regulation (EU) 2020/1816, Annex II		Yes	p. 99–101
ESRS S1-1 processes and measures for preventing trafficking in human beings paragraph 22	Indicator number 11 Table #3 of Annex I				Yes	p. 99–101
ESRS S1-1 Workplace accident prevention policy or management system paragraph 23	Indicator number 1 Table #3 of Annex I				Yes	p. 99–101
ESRS S1-3 Grievance/complaints handling mechanisms paragraph 32 (c)	Indicator number 5 Table #3 of Annex I				Yes	p. 102
ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)	Indicator number 2 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		Yes	p. 109
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	Indicator number 3 Table #3 of Annex I				Yes	p. 109
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	Indicator number 12 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		Yes	p. 110
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	Indicator number 8 Table #3 of Annex I				Yes	p. 110
ESRS S1-17 Incidents of discrimination paragraph 103 (a)	Indicator number 7 Table #3 of Annex I				Yes	p. 110
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 104 (a)	Indicator number 10 Table #1 and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Art 12 (1)		Yes	p. 110



Disclosure Requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Material	Reference
ESRS 2- SBM3 - S2 Significant risk of child labor or forced labor in the value chain paragraph 11 (b)	Indicators number 12 and n. 13 Table #3 of Annex I				Not relevant	
ESRS S2-1 Human rights policy commitments paragraph 17	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1				Yes	p. 112–113
ESRS S2-1 Policies related to value chain workers paragraph 18	Indicator number 11 and n. 4 Table #3 of Annex 1				Yes	p. 112–113
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 19	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Art 12 (1)		Yes	p. 112–113
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labour Organization Conventions 1 to 8 paragraph 19			Delegated Regulation (EU) 2020/1816, Annex II		Yes	p. 112–113
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	Indicator number 14 Table #3 of Annex 1				Yes	p. 114–116
ESRS S3-1 Human rights policy commitments paragraph 16	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1				No	
ESRS S3-1 Non-respect of UNGPs on Business and Human Rights, ILO principles or OECD guidelines paragraph 17	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Art 12 (1)		No	
ESRS S3-4 Human rights issues and incidents paragraph 36	Indicator number 14 Table #3 of Annex 1				No	
ESRS S4-1 Policies related to consumers and end-users paragraph 16	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1				Yes	p. 118–119
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 17	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Article 12 (1)		Yes	p. 118–119
ESRS S4-4 Human rights issues and incidents paragraph 35	Indicator number 14 Table #3 of Annex 1				Yes	p. 118–119
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)	Indicator number 15 Table #3 of Annex 1				Yes	p. 124–125
ESRS G1-1 Protection of whistle-blowers paragraph 10 (d)	Indicator number 6 Table #3 of Annex 1				Yes	p. 124–125
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a)	Indicator number 17 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		Yes	p. 127–128
ESRS G1-4 Standards of anti-corruption and anti-bribery paragraph 24 (b)	Indicator number 16 Table #3 of Annex 1				Yes	p. 127–128

ESRS index (IRO-2)

The following tables list all the disclosure requirements of ESRS 2 and the six current standards that are of relevance for Ströer and were taken into account in the preparation of our sustainability reports. We have ignored the disclosure requirements of E2, E3, E4, and S3 as they are lower than our materiality thresholds.

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