



## **Explanatory Notes on ProSiebenSat.1 Group's Carbon Footprint for the Financial Year 2015**

These explanatory notes relate to the carbon footprint published by ProSiebenSat.1 Media SE. The carbon footprint includes "direct CO<sub>2</sub> emissions" (Scope 1), "indirect CO<sub>2</sub> emissions" (Scope 2) and selected other indirect CO<sub>2</sub> emissions (Scope 3). These figures were subjected to an independent audit with limited assurance by KPMG AG Wirtschaftsprüfungsgesellschaft on the basis of the ISAE 3000 and ISAE 3410 standards relevant to such audits.

### **Reporting Standards**

When calculating the carbon footprint, we are guided by the criteria and definitions of the Sustainability Reporting Guidelines (G4) of the Global Reporting Initiative (GRI). The data are collected on the basis of internal guidelines. The carbon footprint is also aligned to the Greenhouse Gas (GHG) Protocol - Corporate Accounting and Reporting Standard, and for indirect CO<sub>2</sub> emissions to the Corporate Value Chain Accounting and Reporting Protocol of the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD).

### **Reporting Scope and Data Availability**

All of ProSiebenSat.1 Group's own sites and employees are included in the carbon footprint. ProSiebenSat.1 follows the operational control principle to determine the scope of reporting. Operational control exists if ProSiebenSat.1 either has a majority interest of more than 50 % or otherwise has full decision-making powers regarding operations through contractual arrangements.

As to when sites are included, acquired sites and sites created by ProSiebenSat.1 itself are included in the data collection no later than the first reporting period in which they were consolidated in financial reporting for a full financial year.

The present carbon footprint does not include the energy consumption and resulting CO<sub>2</sub> emissions of our production studios and computer centers outside the sites in Unterföhring and Berlin due to a lack of data.

### **Calculation of the Carbon Footprint**

The carbon footprint is based on CO<sub>2</sub> equivalents and includes all greenhouse gases according to the Kyoto Protocol on the basis of a global warming potential of 100 years. For external reporting, three categories – known as "Scopes" – are identified:



- Scope 1 (direct CO<sub>2</sub> emissions): Emission sources owned by ProSiebenSat.1 Group or subject to its control, including:
  - Vehicle fleet
  - Fuel oil
  - Diesel
  - Natural gas
- Scope 2 (indirect CO<sub>2</sub> emissions): Emissions caused by the consumption of purchased energy, including:
  - Electricity
  - District heating
  - Geothermal energy
- Scope 3 (CO<sub>2</sub> emissions from upstream and downstream stages of the value chain): Scope 3 emissions of the following categories according to “WRI/WBCSD Corporate Value Chain Accounting and Reporting Protocol” were calculated for the first time for 2015:
  - Waste from operating processes
  - Fuels and energy-related activities not included in Scope 1 or 2
  - Business travel (plane, train, rental car and taxi)
  - Commuting by employees

Direct (Scope 1) CO<sub>2</sub> emissions and other indirect (Scope 3) CO<sub>2</sub> emissions are calculated using generally accepted emission factors published by recognized organizations.

For indirect (Scope 2) CO<sub>2</sub> emissions according to the “location-based” method, generally accepted, country-specific electricity and district heating system emission factors published by recognized organizations are used. The “market-based” method uses specific emission factors provided by the supplier. We do not calculate any Scope 2 emissions for the purchase of electricity from hydropower if the proofs of origin provided meet our quality criteria. Specific emission factors provided by the supplier are also used for purchased heat and cooling.

### **Quality and Comparability**

We see improving the quality of our carbon footprint at all levels of the organization as an ongoing process in order to guarantee comprehensive and open communication and to meet the requirements of our stakeholders.

ProSiebenSat.1 is working continuously on integrating all sources of greenhouse gas emissions into the data collection. In the future, we will strive to increase the coverage of measured activity data in order to improve the accuracy of the reported carbon footprint. For internal purposes, this allows



the monitoring of environmental performance at different levels and the comparison and benchmarking of individual areas of ProSiebenSat.1 Group with competitors.

The calculation of emissions is generally based on measured activity data. If no measured activity data are currently available, consumption and resulting CO<sub>2</sub> emissions are extrapolated to ProSiebenSat.1 Group as a whole using averages per employee for global locations. Coverage with measured data amounts to at least 70 % for Scope 1, at least 90 % for Scope 2 and at least 60 % for Scope 3. Production studios and computer centers outside of the Unterföhring and Berlin sites are currently not included overall.

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