



Accompanying Notes to ProSiebenSat.1 Group's Carbon Footprint for the Financial Year 2016

These accompanying notes relate to the carbon footprint published by ProSiebenSat.1 Media SE. The carbon footprint includes "direct CO₂ emissions" (Scope 1), "indirect CO₂ emissions" (Scope 2) and selected other indirect CO₂ 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 CO₂ emissions (Scope 3) to the Corporate Value Chain Accounting and Reporting Protocol of the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD).

Reporting Scope and Data Availability

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

As to when sites are included, acquired sites and sites created by ProSiebenSat.1 itself are included in the data collection no later than the 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 CO₂ emissions of our production studios and computer centers outside the sites in Unterföhring and Berlin or the emissions from our e-commerce business due to a lack of data.

Calculation of the Carbon Footprint

The carbon footprint is based on CO₂ 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 CO₂ emissions): Emission sources owned by ProSiebenSat.1 Group or subject to its control, including:
 - Vehicle fleet
 - Fuel oil
 - Diesel
 - Natural gas

- Scope 2 (indirect CO₂ emissions): Emissions caused by the consumption of purchased energy, including:
 - Electricity
 - District heating
 - Geothermal energy



- Scope 3 (CO₂ emissions in the upstream and downstream value creation stages): Scope 3 emissions of the following categories according to “WRI/WBCSD Corporate Value Chain Accounting and Reporting Protocol” were calculated for 2016:
 - 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
 - TV consumption of broadcast programming (use of sold products)

The emissions caused by the consumption of programming broadcast by ProSiebenSat.1 in the “Use of Sold Products” category were calculated for the first time for 2016. They are derived from our station ratings in the DACH region and the energy consumption of the TV sets used. Based on the households with television sets in Germany, Austria and Switzerland and the average energy consumption of the most common TV sets, we calculated the average amount of electricity consumed by our viewers while watching our programs. By applying country-specific emission factors for electricity, the resulting CO₂ emissions caused by the consumption of TV programs broadcast by ProSiebenSat.1 were then calculated. The data used come partly from internal sources and partly from public publications, for example, from the federal statistical offices of Germany, Austria and Switzerland. The emission factors used were taken from the most recent publication of the International Energy Agency (IEA).

Direct (Scope 1) CO₂ emissions and other indirect (Scope 3) CO₂ emissions are calculated using generally accepted emission factors published by recognized organizations, such as DEFRA or the International Energy Agency (IEA).

For indirect (Scope 2) CO₂ emissions according to the “location-based” method, generally accepted, country-specific electricity and district heating system emission factors published by recognized organizations are used. The “market-based” method uses specific emission factors provided by the supplier. 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 comprehensively integrating all significant sources of greenhouse gas emissions into the data collection. In the future, we will strive to increase the coverage of measured activity data at locations in Germany and the DACH region 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. For other foreign locations, data collections are associated with very high complexity, partly due to the dynamic development of the investment portfolio. Due to cost/benefit considerations, we therefore currently consider it more sensible to estimate these data.



The calculation of emissions is generally based on measured activity data. If no measured activity data are currently available, consumption and resulting CO₂ emissions are extrapolated to ProSiebenSat.1 Group as a whole using averages per employee for global locations. Coverage with measured data amounts to at least 76 % for Scope 1, at least 86 % for Scope 2 and at least 60 % for Scope 3.

Renewable energies are not included in the calculation of averages per employee for the extrapolation of indirect CO₂ emissions according to the Scope 2 “market-based” method.