



## **Explanatory Notes on the Carbon Footprint of ProSiebenSat.1 Group for the Financial Year 2021**

These explanatory notes relate to the carbon footprint published by ProSiebenSat.1 Media SE within the Non-financial Report 2021. 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).

The Non-financial Report was subjected to an independent audit with reasonable assurance by Ernst & Young GmbH Wirtschaftsprüfungsgesellschaft based on the ISAE 3000 (Revised) standard relevant to such audits.

### **Reporting Standard**

- When calculating the carbon footprint, we are guided by the criteria and definitions of the Sustainability Reporting Standards of the Global Reporting Initiative (GRI).
- The data are collected based on internal guidelines. The carbon footprint is also aligned to the Greenhouse Gas (GHG) Protocol – Corporate Accounting and Reporting Standard, and for selected indirect CO<sub>2</sub> 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 reporting period in which they were consolidated in financial reporting for a full financial year.
- The extrapolation of Scope 2 emissions is based on reference buildings. Thus, this carbon footprint does possibly not include all the energy consumption and resulting CO<sub>2</sub> emissions of our production studios and computer centers outside the sites in Unterföhring and Berlin.



## Calculation of the Carbon Footprint

The calculation of the carbon footprint is based on CO<sub>2</sub> equivalents and includes all greenhouse gases according to the Kyoto Protocol based on 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

**Scope 2 (indirect CO<sub>2</sub> emissions):** Emissions caused by the consumption of purchased energy, including:

- Electricity
- District heating and 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 identified for 2021:

- Fuels and energy-related activities not included in Scope 1 or 2
- Waste from operating processes
- Employee commuting
- Business travel (plane, train, rental car and taxi)

## Use of Emission Factors

- 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.
- In this context, 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.
- Offsetting of CO<sub>2</sub> emissions agreed under business contracts with transport service providers is reported separately.



- We also report the amount of remaining non-reduced and non-compensated emissions.
- The ancillary emissions arising from radiative forcing in air traffic have been considered in the calculation.

### **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 ensure a 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. 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 the entire ProSiebenSat.1 Group using for example averages per employee in the global locations. When determining the average values for the extrapolation of indirect CO<sub>2</sub> emissions according to the "market-based" method (Scope 2), renewable energies are not taken into account.
- Coverage with measured data amounts to 74% for Scope 1 (previous year: 78%), and 75% for Scope 2 (previous year: 79%). Scope 3 emissions are mainly calculated on the basis of measurement data; we collect data on the commuting behavior of employees by means of a survey (distance, means of transport, frequency, etc.) which is extrapolated, and calculate the results with the corresponding emission factors (distance-based method).