

2025 COMBINED CONSOLIDATED SUSTAINABILITY STATEMENT

2025 combined consolidated sustainability statement

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GENERAL INFORMATION

This section constitutes the combined consolidated sustainability statement of Ströer SE & Co. KGaA (also referred to as 'sustainability report' below). The sustainability report was prepared in accordance with the requirements relating to the Company's consolidated non-financial statement specified in Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 (Corporate Sustainability Reporting Directive, CSRD), Article 8 of Regulation (EU) 2020/852 in accordance with Commission Delegated Regulation (EU) 2026/73 of 4 July 2025, and sections 315b and 315c of the German Commercial Code (HGB), as well as with the requirements relating to the Company's non-financial statement specified in sections 289b–289e HGB.

Moreover, the sustainability report was prepared in line with the European Sustainability Reporting Standards (ESRS), which have been applied as a framework on a voluntary basis in accordance with section 289d HGB.

As the statutory requirements apply equally to Ströer SE and to the Group, the provisions of section 289d HGB concerning the use of frameworks are not applied separately to the parent company. Ströer SE & Co. KGaA points out that there are general uncertainties, particularly regarding how ESRS should be interpreted and applied, including its use as a framework for non-financial statements.

In addition, the information provided in this report may be subject to uncertainty due to the necessary use of estimates and the current interpretation of ESRS provisions.

The sustainability report statement covers the period January 1 to December 31, 2025.



GENERAL DISCLOSURES (ESRS 2)

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

This sustainability report covers all fully consolidated companies in the Ströer SE & Co. KGaA Group, in line with the basis of consolidation presented in the notes to the consolidated financial statements in the annual report. The basis of consolidation used for the sustainability report is therefore identical to that of the financial report.

The information and disclosures contained in this sustainability report generally refer to both the upstream and downstream value chain of the Ströer Group.

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

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

- Short-term: up to one year
- Medium-term: one to five years
- Long-term: more than five years

The reporting for 2025 fully complies with ESRS, whereas the reporting in 2024 was merely aligned with ESRS. Nonetheless, all prior-year figures have been included in this report.

If metrics include data that 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. Where metrics have been externally validated, this is stated explicitly in the relevant section of the report.

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.

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 (Co-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 (Co-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 twelve members who identify as male and four who identify as female. This means that 75% of the members of the Supervisory Board are male and 25% are female. Since the shareholder representatives objected to the

gender ratio being fulfilled by the Supervisory Board as a whole in accordance with section 96 (2) sentence 3 of the German Stock Corporation Act (AktG), the ratio is fulfilled separately by the shareholder representatives and by the employee representatives and the rule of rounding up or down under section 96 (2) sentence 4 AktG applies. Accordingly, the composition of the Supervisory Board of Ströer SE & Co. KGaA in terms of gender balance complied with the statutory requirements throughout the reporting period. All members who are shareholder representatives 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	Dang (from June 4, 2025)	Diederichs	Eilers	Kulartz (from June 4, 2025)	Lepique	Liese-Bloch (until June 4, 2025)	Sontheimer	Steinkamp	Vilaneck	Voigt (until June 4, 2025)
Personal suitability										
Duration of membership; member since	June 4, 2025	June 15, 2015	July 5, 2023	June 4, 2025	June 22, 2022	November 4, 2020	June 15, 2018	June 11, 2024	April 10, 2012	September 24, 2013
Independence	☑	☑	☑	☑	☑	☑	☑	☑	☑	☑
Diversity	Male	Male	Male	Male	Female	Female	Female	Male	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	58	62	63	66	62	52	54	64	57	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 actions 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.

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.

In 2025, the double materiality assessment (DMA) was reviewed against the findings of the prior year. This included an assessment of whether any impacts, risks, or opportunities had changed in a material way. No material changes compared with the 2024 DMA were identified. The findings were presented to the ESG officer of the general partner's Board of Management and the ESG officer of the Supervisory Board and were approved by them. An updated double materiality assessment that has been approved by the Company's governing bodies is thus available in accordance with relevant CSRD and ESRS requirements.

The impacts, risks, and opportunities identified as part of the materiality assessment were not systematically integrated into fundamental strategic or operational decisions in 2025.

Integration of sustainability-related performance in 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. The remuneration system factors in two strategic targets from the areas of environment and social:

- (1) Reduce CO₂eq emissions (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 actions. The ESG target (1) assesses the progress on reducing greenhouse gas emissions (GHG emissions) each year but is not a climate-related target as defined by ESRS E1-4. Ströer SE & Co. KGaA also takes climate-related sustainability matters into account when determining remuneration.

ESG target 'CO₂eq emissions'

Strategic target: Reduce CO₂eq emissions (absolute CO₂ emissions)

Assessment basis: Groupwide Scope 1 and Scope 2 emissions (market-based) in the prior year, as the Group can directly influence these emissions

Mechanism: CO₂eq target 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). If no growth in revenue is achieved, then the threshold is equal to the target value.

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.

The total variable remuneration relating to the STI for all members of the Board of Management, which depends on ESG-specific targets, was 6% in 2025.

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
	S1–2
c) Identifying and assessing adverse impacts	S2–2
	S4–2
	SBM-3
	IRO-1
d) Taking actions to address these adverse impacts	E1–3
	E5–2
	S1–3
	S1–4
	S2–3
	S2–4
	S4–3
	S4–4
e) Tracking the effectiveness of these actions and communicating	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 actions 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.

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 sustainability report
- 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

Ströer is a leading German media company and combines three operating segments – Out-of-Home (OOH) Media, Digital & Dialog Media, and DaaS (data-as-a-service) & E-Commerce – as part of its strategy. In its core OOH business, the Ströer Group operates around 300,000 advertising media, from traditional posters to exclusive advertising rights at train stations and digital out-of-home media (DOOH). In t-online, the Ströer Group has established a high-reach news brand and offers a wide range of premium content for digital natives. In its dialogue marketing business, Ströer offers innovative solutions for telephone, email, chat, and direct sales services.

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 advertising 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 2024.

At the end of the reporting year, the Ströer Group had 13,743 full-time and part-time employees. [Chapter S1](#) contains a breakdown of employees by geographical area.

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 2025, 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.

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 Q2 2025.



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. Customers are increasingly turning to artificial intelligence to directly access Statista data rather than only using the platform itself. By integrating with leading AI systems, Statista ensures that verified and current data is also available in AI-based responses.

AsamBeauty

AsamBeauty is a company offering premium beauty products. Its own brands include M. Asam, ahuhu organic hair care, YOUTH-LIFT®, 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 items of advertising media and street furniture, as well as individual mechanical and electronic components, spare parts, materials and supplies, and technical services relating to the advertising media portfolio are purchased in Germany, with a smaller percentage purchased from China. 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 across all product groups (not just in its core business) from 33 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 the dialogue business, 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, with some taking place in Asia and North America. 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. The integration of Statista data into leading AI systems is increasingly opening up more sales channels. These allow customers and end-users to directly access Statista-verified data via AI applications. 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.

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.

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 Board of Management and the Supervisory Board were informed of the results of the double materiality assessment in 2024, including the insights from stakeholder surveys contained therein, and validated the overall results of the materiality assessment.

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 the 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 in 2024.



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.

Statista planned to systematically poll customers for their opinions in 2025 through direct surveys by telephone, questionnaire, or online formats and incorporate the insights into the corporate strategy. An email-based survey is currently in the pipeline, but has been delayed. The project is scheduled to continue in 2026.

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 the strategy and the development of the Company in a targeted manner.

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 that 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 Ströer Group is responsible for this dialogue, in particular the Procurement department.

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

Around 30 suppliers and business partners from a range of product groups with high relevance to the business took part in a stakeholder dialogue in 2025. A particular focus was placed on suppliers from the following product groups: services (including IT services), raw materials, and packaging production (see [chapter S2-2](#))

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.

Going forward, Statista plans to systematically poll customers for their opinions via direct surveys by telephone, questionnaire, or online. This project is currently delayed and is expected to resume in 2026. 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.

At the current point in time, however, Ströer does not explicitly assess the extent to which its 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 analyzed the material impacts, risks, and opportunities (IROs) and their interaction with the strategy and business model in 2024 and validated this in 2025. 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 the 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.

Description of the process to identify and assess material impacts, risks and opportunities (IRO-1)

The double materiality assessment conducted in 2024 – the first in accordance with ESRS requirements – continues to serve as the basis for identifying the impacts, risks, and opportunities that Ströer must report on.

A review in 2025 determined whether the results of the 2024 materiality assessment were still valid and whether any material changes necessitated a reassessment. The relevant departments were involved in the review.

The review did not identify any material changes. The results of the 2024 materiality assessment are therefore fully valid for the 2025 reporting period.

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

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) 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 2024 materiality assessment was carried out in accordance with ESRS 2 IRO 1, and its results remain fully valid for 2025.

The in-depth climate scenario analysis conducted in 2025 confirmed the material climate-related impacts, risks, and opportunities that had previously been identified and added further insights without altering the assessment of materiality. The method for identifying and assessing climate-related impacts, risks, and opportunities follows a structured qualitative approach. The assessment of physical climate risks included an analysis of



material office locations, production sites, and advertising media locations in Germany. The likelihoods of occurrence are based on Munich Re's location risk assessment tool and take multiple IPCC scenarios (SSP1-2.6, SSP2-4.5, SSP3-7.0, SSP5-8.5) and time horizons (current, 2030, 2040, 2050, 2100) into account in order to map the changes in physical risks for a range of global warming pathways. The effects on four impact categories (strategic, operational, reputational, financial) were also assessed. The combination of likelihood of occurrence and impact provides risk scores for all locations and points in time. In accordance with the regulatory requirements, a high-temperature scenario (SSP5-8.5) was used in the final risk assessment.

Three scenarios in the International Energy Agency's World Energy Outlook (STEPS, APS, NZE2050) were used to analyze climate-related transition risks and map a broad range of transition pathways. To define these scenarios in more detail, a PESTEL analysis was carried out from which key macroeconomic, social, technological, and regulatory drivers were derived. Based on these drivers, specific pathways were developed along the value chain (upstream, own operations, downstream) that describe how risks and opportunities arise from them and what strategic, operational, reputational, and financial impact they can have. Finally, a score is calculated for each scenario and time horizon by multiplying the likelihood of occurrence by the impact, thus enabling a clear and comparable assessment of the exposure to climate-related transition risks.

Material climate-related risks and opportunities comprise physical risks to assets – such as street furniture and real estate – from extreme weather events, and transition risks from rising energy costs that primarily affect the operation of advertising media infrastructure and real estate. The in-depth analysis conducted in 2025 confirmed this assessment and added further physical and regulatory risk drivers without altering the existing materiality.

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
- Actually negative

For the assessment of actual impacts, positive impacts were assessed on the basis of scale and scope, while irremediable character 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, irremediable character, 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 that 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. 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 that are material for Ströer and therefore subject to disclosure requirements.

2. Medium- and long-term risks and opportunities (medium-term: one to five years; long-term: more than five 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 their 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.

In 2025, the Group did not consult with affected communities (S3) and conducted no further analysis in accordance with ESRS IRO-1 on the topic-specific standards E2 (pollution), E3 (water), E4 (biodiversity), and E5 (resource use). Accordingly, there are no results to report in this regard, and there are currently no plans to carry out these analyses. The Company is monitoring regulatory developments and will assess whether their incorporation will be necessary in the years ahead.

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

For this report, Ströer has made use of the temporary ESRS relief adopted by the European Commission ('quick fix'). Consequently, not all topic-specific disclosures are reported for the topics 'Workers in the value chain' (S2) and 'Consumers and end-users' (S4) even if they were identified as material. Instead, the information on material impacts, existing policies, actions, and – where applicable – targets is provided in summary form in accordance with ESRS 2, paragraph 17.

The following metrics are not reported for the 'Own workforce' (S1) topic: social protection (S1-11), selected health & safety metrics that apply to non-employees (S1-14), and work-life balance (S1-15).

Based on the results of our double materiality assessment, the following ESRS topics were identified 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		Business conduct	
G1	Business conduct	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



EU TAXONOMY

For 2025, the Ströer Group made use of the option granted by the EU to continue applying Delegated Regulation (EU) 2021/2178 or to switch to the new Delegated Regulation (EU) 2026/73. Ströer decided to apply Delegated Regulation (EU) 2026/73. As a result, the simplifications of the EU taxonomy introduced in 2026 (including the 10% simplification rule and the simplified disclosure tables in Annex II) were applied for the first time. Applying the new regulation means that the reporting is inconsistent with that of previous years, which was based on Delegated Regulation (EU) 2021/2178. The disclosures for 2025 exclusively follow the new templates in Annex II of Delegated Regulation (EU) 2026/73.

Identification of economic activities and assessment of their materiality

In a first step, all economic activities defined in the EU taxonomy were systematically checked with the aim of identifying potentially relevant activities of the Ströer Group. The following were identified as potentially relevant activities:

- 4.1 Electricity generation using solar photovoltaic technology
- 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)
- 7.5 Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings
- 8.1 Data processing, hosting and related activities

The proportion of revenue, capital expenditure (CapEx), and operating expenditure (OpEx) accounted for by each potentially relevant activity was then determined. The Group's CapEx denominator comprises all additions to property, plant, and

equipment, intangible assets, right-of-use assets, and investment property (including additions resulting from business combinations). The OpEx denominator, determined by Ströer from relevant groupwide types of expense, primarily includes the operating costs of advertising media, offices, IT, vehicle fleet, and R&D. The revenue denominator is based on the Group's total revenue (revenue according to the consolidated income statement pursuant to IFRS).

The assessment of materiality was based on the cumulative value for each performance indicator. Activities whose cumulative proportion of a specific KPI was below 10% were deemed not material. In accordance with the applicable simplification rules, no detailed analysis of taxonomy eligibility and taxonomy alignment was carried out for these activities. The relevant proportions are clearly indicated as not assessed in the disclosure tables.

Outcome of the assessment

Based on the materiality assessment carried out, no economic activities were identified in 2025 whose cumulative proportion of revenue, CapEx, or OpEx exceeded the materiality threshold of 10%. Accordingly, no material taxonomy-eligible or taxonomy-aligned activities were identified. Even with the application of the new regulation, there were no changes in the proportion of taxonomy-eligible and taxonomy-aligned activities compared with the prior year.

There were no activities in the nuclear or fossil gas sectors.

Disclosure of taxonomy metrics

Taxonomy metrics are disclosed in accordance with the mandatory table formats in Annex II of Delegated Regulation (EU) 2026/73 as amended. Only the tables specified by the EU are used for this purpose.



Proportion of revenue, CapEx, OpEx from taxonomy-eligible and taxonomy-aligned economic activities

2025 reporting year		2025													
KPI (1)	Total (2)	Proportion of taxonomy-eligible activities (3)	Proportion of taxonomy-aligned activities (5)	Breakdown by environmental objectives of taxono- my-aligned activities							Proportion of enabling activities (12)	Proportion of tran- sitional activities (13)	Not assessed activ- ities considered non-material (14)	Taxonomy-aligned activities in previous financial year (2024) (15)	Proportion of taxonomy-aligned activities in previous financial year (2024) (16)
				Climate change mitigation (6)	Climate change adaptation (7)	Sustainable use of water and marine resources (8)	Transition to a circular economy (9)	Pollution prevention and control (10)	Protection and restora- tion of biodiversity and ecosystems (11)	EUR m					
Revenue	2,075.1	0	0	0	0	0	0	0	0	0	0	0.00	0	0	
CapEx	257.3	0	0	0	0	0	0	0	0	0	0	1.15	0	0	
OpEx	135.1	0	0	0	0	0	0	0	0	0	0	0.67	0	0	

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 and advertising media, are vulnerable to the impact of potentially extreme weather events – such as storms and floods – and other physical risks (water stress, temperature changes, frost, soil erosion) 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, and rising energy prices can have a noticeable impact on cost structures and margins. The same applies to other sources of energy used to heat offices and other operational spaces, for example. Furthermore, regulatory requirements regarding energy efficiency and the use of green electricity, as well as the availability of renewable energy, can alter the procurement situation and lead to additional costs.

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.

Climate scenario and resilience analysis

The climate scenario and resilience analysis conducted in 2025 shows that the Ströer Group is exposed to climate-related physical and transition risks. Material physical risk drivers include water stress, temperature changes, frost, ground subsidence, soil erosion, and flooding, and their impact on assets and business operations may vary by location. Material transition risks arise primarily from regulatory requirements and rising energy prices.



The analysis takes into account the gross assessment of risks and any changes to them as a result of existing and planned actions. These primarily include technical and organizational actions at locations and facilities, actions to ensure reliable availability of energy and resources, optimization of supply chains and procurement processes, and strategic control mechanisms that boost the business model's adaptability in a wide range of climate scenarios. These actions help to reduce the likelihood and potential impacts of the risks and to maintain the Company's ability to act in a wide range of climate scenarios.

All that remains is a physical net risk that is relevant to long-term time horizons and currently has no material impact on the business model. The net transition risks also do not place any structural limitations on commercial performance or strategic direction.

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. Developing such a plan depends on further regulatory clarity and the definition of long-term climate targets in line with the Company's strategy.

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 that are 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. 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. Technological progress is a key element for Ströer, in particular the use of the latest generation of LED screens in digital advertising media. The Ströer Group also aims to progressively increase the proportion of electric vehicles in its 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.

No transition plan in relation to the environmental policy is currently in place. Developing such a plan depends on further regulatory clarity and the definition of long-term climate targets in line with the Company's strategy.

Given the still high proportion of energy generated from fossil fuels, Ströer is continuously working to minimize its own energy requirements 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. Specifically, all actions presented here are currently not quantifiable.

ESRS E1–3 requires a link between financial metrics (CapEx/OpEx) and the reduction of physical emissions. Ströer is currently still evaluating the decarbonization levers due to the complexity of the portfolio, of the Company, and thus of the data integration. In doing so, Ströer prioritizes data integrity over speed to ensure that all reported decarbonization levers are based on a robust and audit-proof foundation.



In recent years, however, 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 – specifically tailored to its requirements – and advanced control algorithms to further increase the energy efficiency of its systems. As part of the further expansion of the Ströer digital portfolio, and following a cost/benefit review,

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 and tested. 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.

ISO 50001 – Energy management

Ströer relies on DIN EN ISO 50001-compliant energy management to systematically improve our energy-related performance. An energy management system (EnMS) is currently being introduced for the eleven most energy-intensive Group companies, whose energy flows are not recorded in a separate external audit. The 13 most energy-intensive Group companies include AsamBeauty and Statista. Both have conducted an external energy audit and therefore do not require an EnMS. ISO 50001 allows for the continuous tracking, analysis, and assessment of material energy consumption and forms the basis for specific efficiency measures. Their implementation is regularly monitored as part of the PDCA cycle. Key areas of focus include upgrading advertising media, reviewing energy-efficient alternatives for facilities and services, optimizing building use and building engineering, and expanding partially automated energy monitoring. To this end, Ströer commits the necessary technical, personnel, and financial resources to ensure the continuous improvement of energy-related performance and the energy management system.

Targets (E1–4)

Although Ströer has identified material environmental impacts, the climate scenario and resilience analysis shows that they currently have no material negative impact on the business model or strategy. Consequently, there are currently no climate-related targets in accordance with ESRS E1–4. Actions to improve energy efficiency and climate change mitigation are being pursued nonetheless.

Energy consumption and mix (E1–5)

(MWh)	2025	2024
Total energy consumption related to own operations	132,101.54	123,036.49
Total energy consumption from fossil sources	74,216.26	73,068.83
Total energy consumption from nuclear sources	1,268.24	4,335.55
Total energy consumption from renewable sources	56,617.04	45,632.11
Fuel consumption from renewable sources	1,737.92	253.86
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	54,879.12	45,378.25
Consumption of self-generated non-fuel renewable energy	0.00	0.00
Renewable sources as a percentage of total energy consumption	42.86	37.09
Non-renewable energy production (if applicable)	23,426.68	25,966.25
Renewable energy production (if applicable)	1,737.97	253.86

Notes on methodologyEnergy consumption

Energy consumption figures were taken from bills, contracts, or internal systems. 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 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.



GHG emissions (E1–6)

	Retrospective			Milestones and target years			Annual % target / Base year
	2024 (base year)	2025	Year-on-year change (%)	2026	2030	2050	
Scope 1 GHG emissions							
Gross Scope 1 GHG emissions (tCO₂eq)	6,854.97	6,394.27	– 6.72	n/a	n/a	n/a	n/a
Percentage of Scope 1 GHG emissions from regulated emission trading schemes	0.00	0.00	–	n/a	n/a	n/a	n/a
Scope 2 GHG emissions							
Gross location-based Scope 2 GHG emissions (tCO₂eq)	31,234.76¹	37,156.53	18.96	n/a	n/a	n/a	n/a
Gross market-based Scope 2 GHG emissions (tCO₂eq)	31,704.39	29,330.22	–7.49	n/a	n/a	n/a	n/a
Scope 3 GHG emissions							
Total gross indirect (Scope 3) GHG emissions (tCO₂eq)	75,438.58	78,053.95	3.47	n/a	n/a	n/a	n/a
1 Purchased goods and services	35,501.15	39,420.27	11.04	n/a	n/a	n/a	n/a
2 Capital goods	8,994.00	10,429.47	15.96	n/a	n/a	n/a	n/a
3 Fuel and energy-related activities (not included in Scope 1 or Scope 2)	12,752.10	11,978.84	–6.06	n/a	n/a	n/a	n/a
4 Upstream transportation and distribution	n/m	n/m	–	n/a	n/a	n/a	n/a
5 Waste generated in operations	680.45	581.36	–14.56	n/a	n/a	n/a	n/a
6 Business travel	5,293.94	2,020.67	–61.83	n/a	n/a	n/a	n/a
7 Employee commuting	9,596.89	10,997.16	14.59	n/a	n/a	n/a	n/a
8 Upstream leased assets	0.00	0.00	–	n/a	n/a	n/a	n/a
9 Downstream transportation	n/m	n/m	–	n/a	n/a	n/a	n/a
10 Processing of sold products	0.00	0.00	–	n/a	n/a	n/a	n/a
11 Use of sold products	2,620.04	2,626.18	0.23	n/a	n/a	n/a	n/a
12 End-of-life treatment of sold products	n/m	n/m	–	n/a	n/a	n/a	n/a
13 Downstream leased assets	0.00	0.00	–	n/a	n/a	n/a	n/a
14 Franchises	0.00	0.00	–	n/a	n/a	n/a	n/a
15 Investments	n/m	n/m	–	n/a	n/a	n/a	n/a
Total GHG emissions (location-based) (tCO₂eq)	113,528.31	121,604.74	7.11	n/a	n/a	n/a	n/a
Total GHG emissions (market-based) (tCO₂eq)	113,997.94	113,778.44	–0.19	n/a	n/a	n/a	n/a

¹ Prior-year figure adjusted.

n/a – not applicable

n/m – not material

Other emissions data (E1–6)

	2025	2024
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)	3.69	0.00
Percentage of contractual instruments, Scope 2 GHG emissions	50.33	45.74
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	50.33	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	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)	1,492.77	3,222.83
Percentage of Scope 3 GHG emissions calculated using primary data	69.89	60.82
Scope 3: Biogenic emissions of CO ₂ from the combustion or biodegradation of biomass in the upstream and downstream value chain that are not included in the Scope 3 GHG emissions (tCO ₂ eq)	1,834.41	1,135.77
If material: GHG emissions from purchased cloud computing and data center services as a subset of the overarching Scope 3 category 'upstream purchased goods and services' (tCO ₂ eq)	0.00	0.00
GHG intensity, location-based (total GHG emissions per net revenue) (tCO ₂ eq / EUR m)	58.60	55.47
GHG intensity, market-based (total GHG emissions per net revenue) (tCO ₂ eq / EUR m)	54.83	55.70

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.

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.

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 selected, recognized databases).

The service provider submits documentation of its methodology, the system boundaries, and the emission factors used. Ströer reviewed this documentation for coherence, consistency, and compliance with agreed standards. Consumption figures for all locations and relevant emission sources were provided by the relevant departments. Ströer also reviewed the data for completeness, plausibility, and allocation to the appropriate period.

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.

The emission values calculated by the service provider were reviewed for plausibility at entity-level using trend analyses (year-on-year comparison) and deviation analyses. Significant deviations were checked with the service provider and the departments.

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 external databases commonly used in the industry.

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. Energy company-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 consumed.

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 external databases commonly used in the industry.

Scope 3

Scope 3 emissions are indirect emissions generated along an entity's value chain. The GHG Protocol defines 15 Scope 3 categories. Overall, eleven Scope 3 categories of relevance to Ströer were identified and their emissions calculated. The four categories 'Upstream leased assets', 'Downstream leased assets', 'Processing

of sold products', and 'Franchises' are not relevant to Ströer due to its business model. Ströer does not act as a lessor, manufacturer or sell intermediates, or operate franchises, which means that no emissions can arise in these categories.

Scope 3 consumption figures for determining the emissions were mainly calculated using an activity-based approach, otherwise using a spend-based or even a distance-based approach. In some cases, a hybrid approach to calculating the emissions was taken.

Percentage of Scope 3 GHG emissions calculated using primary data

In this context, primary data refers to the proportion of consumption data used that has not been determined by estimates, extrapolation, or statistical values. Primary data means that it can be verified using Ströer's own sources (contracts, invoices, internal systems, calculation files) and that it originates from 2025. The proportion of 69.89% was determined by splitting the consumption recorded in the service provider's tool into primary and secondary. This was then evaluated by the external service provider and made available as a metric. Ströer ensures that the primary data ratio has been calculated correctly by verifying it on the basis of the data used.

Scope 3 categories

1 Purchased goods and services	This category primarily includes emissions from purchased services, which were recorded using the spend-based approach. Emissions from purchased raw materials and packaging (mainly AsamBeauty) and from other purchased goods, such as office equipment, were also included.
2 Capital goods	Emissions from capital goods were mainly calculated using the activity-based approach. This essentially covered newly purchased advertising media by material type and machinery newly acquired by AsamBeauty. To determine the emissions of advertising media classed as capital goods, the primary types of material were identified and the weight in kilograms/tonnes was converted using suitable emission factors. The emissions of the machinery acquired by AsamBeauty were determined by converting the purchase price using the spend-based approach.
3 Fuel and energy-related activities (not included in Scope 1 or Scope 2)	These upstream emissions from fuel or energy consumption not already included in Scope 1 or Scope 2 were converted into emissions generated in the value chain using upstream emission factors.
4 Upstream transportation and distribution	Emissions in upstream transportation and distribution are generated from the delivery of advertising media and related materials and from the delivery and distribution of AsamBeauty's raw materials and products. These emissions were not reported as they are not material in relation to the total Scope 3 emissions.
5 Waste generated in operations	In addition to the disposal of advertising media and the waste from AsamBeauty's manufacturing activities, municipal waste from office buildings was also taken into account. This was recorded based on volume by specifying waste classes using German Waste Catalogue Ordinance (AVV) codes or by specifying a material type in the service provider's tool. Information on recycling and waste classification (hazardous yes/no) was also requested, as was the distance to the disposal site. This was recorded if known. Otherwise, the calculation was based on an average distance (25km) to the disposal site. Despite not being material, the emissions were reported in relation to total Scope 3 emissions because the underlying raw data is also the base data for ESRS standard E5 – 'Resource use and circular economy'.



6 Business travel	An activity-based approach was chosen to record emissions generated from business travel by Group employees. Data is collected from a centralized travel management system on the basis of individual trips, with trips booked outside of this system also taken into account.
7 Employee commuting	An activity-based approach or distance-based approach was used in this context, with data collected through a centrally managed employee survey. The survey included questions about employee commuting and days working from home. Feedback was extrapolated based on headcount to obtain a representative picture of the category from the Group's perspective. As no new survey was conducted in 2025, the results of the 2024 survey were adjusted for the headcount as at December 31, 2025.
8 Upstream leased assets	Due to the nature of Ströer's business model, this category is not relevant as Ströer does not have any upstream leased assets. Accordingly, the category was excluded from the outset and is not taken into account in the corporate carbon footprint (CCF) process.
9 Downstream transportation	Emissions from downstream transportation and distribution are generated by the shipping of AsamBeauty products that are ordered online. These emissions were determined on the basis of order information from the Asam online store. The emissions generated by AsamBeauty's entire end-customer distribution were extrapolated using a breakdown of revenue across all distribution channels. These emissions were not reported as they are not material in relation to the total Scope 3 emissions.
10 Processing of sold products	Due to the nature of Ströer's business model, this category is not relevant as Ströer does not process sold products. Accordingly, the category was excluded from the outset and is not taken into account in the CCF process.
11 Use of sold products	This category takes account of emissions resulting from website views. The emissions were determined using an activity-based approach. Material drivers are the views of websites operated by Ströer and website views and downloads from Statista. The consumption calculation took website views, average dwell times, and, in the case of Statista, downloads into account. These consumption figures were converted into emissions by the service provider.
12 End-of-life treatment of sold products	The disposal of AsamBeauty products by end customers generates material emissions. The data was calculated on the basis of sold products (including packaging) and converted into emissions according to the material used. An average disposal type was assumed since the end customer's chosen form of disposal is unknown. The average disposal type is based on a statistical value from a publicly available source, which is derived from a percentage distribution across all types of disposal. This category was not reported as it is not material in relation to the total Scope 3 emissions.
13 Downstream leased assets	Due to the nature of Ströer's business model, this category is not relevant as Ströer does not have any downstream leased assets. Accordingly, the category was excluded from the outset and is not taken into account in the CCF process.
14 Franchises	Due to the nature of Ströer's business model, this category is not relevant as Ströer does not operate franchises. Accordingly, the category was excluded from the outset and is not taken into account in Scope 3.
15 Investments	This category covers emissions from equity investments accounted for under the equity method. Average emissions per full-time equivalent (FTE) of the Group were calculated and this average figure was used to derive the equity investment's emissions by multiplying it by the number of FTEs at the equity investment in proportion to Ströer's stake in the equity investment. There are no other investments. The category was not reported as it is not material in relation to the total Scope 3 emissions.



Total emissions

Total GHG emissions (location-based) are calculated from the sum of gross emissions in Scope 1, Scope 2, and Scope 3, with electricity emissions in Scope 2 determined using each national grid's average emission factors for the relevant location. Ströer validates the total emissions calculated by comparing consumption and emission figures with those of the prior year in order to explain and verify changes in emissions due to any changes in its operating business. Where changes in emissions levels are identified that cannot be explained by a change in consumption, the external service provider is consulted. Total GHG emissions cover the Ströer Group's entire basis of consolidation and include some extrapolations for locations where no – or only limited – consumption data was available. The locations were identified in detail and taken into account on the basis of the number of FTEs and/or space at these locations for all material Scope 1, Scope 2, and Scope 3 categories using extrapolations of cluster averages or statistical values in the carbon footprint.

Total GHG emissions (market-based) are calculated from the sum of gross emissions in Scope 1, Scope 2, and Scope 3, with electricity emissions in Scope 2 determined using the applicable market-based emission factors (energy company-specific mix where available, otherwise residual mix). Ströer reviews the calculated emissions by comparing the figures with those of the prior year in order to verify changes in emission levels and explain these changes in relation to any changes in its operating business.

Extrapolations and estimates

The Company must indicate in the data collection process 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. The choice of extrapolation approach is determined by the datapoints involved and the information available. Consideration was also given to whether the datapoint under review is subject to volatility or whether consumption is distributed equally across the year.

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, change in consumption, 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.



Carbon credits (E1–7)

	2025	2024
Total amount of carbon credits outside the value chain that are verified against recognized quality standards and canceled in the reporting period (tCO₂eq)	23,327.00	24,189.10
Percentage of projects to reduce carbon emissions	100.00	98.91
Percentage of projects to remove carbon emissions	0.00	1.09
Percentage for each recognized quality standard	Gold Standard: 70.00 Verified Carbon Standard (VCS), Climate, Community and Biodiversity Standard (CCBS): 30.00	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	0.00
Percentage that qualifies as a corresponding adjustment (Art. 6 of the Paris Agreement)	0.00	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 Ströer's behalf. At ClimatePartner, climate change mitigation projects must be validated by recognized auditors (validation and verification bodies, VVBs) and regularly reviewed with regard to all of the aforementioned criteria. VVBs monitor compliance with the applicable methodology and retrospectively verify the quantity of CO₂ actually saved.

0% of certificates purchased by Ströer in 2025 relate to projects to remove carbon emissions through biogenic sinks.

Ströer does not conduct any offsetting activities within its own operations. All climate action certificates relate to external climate change mitigation projects outside of Ströer's value chain.

All of the climate action certificates purchased in 2025 were removed during the same period. This means that after purchase and use, the certificates are officially removed from the register and therefore cannot be reused or resold. The removal confirms that the corresponding amount of carbon emissions was actually offset. No carbon certificates are scheduled for removal as at the reporting date.



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)	✓	✓	✓	✓	✓	✓
Cost savings by switching to digital advertising media and materials	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). 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, which is split into the following categories:

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

This can have a negative impact on the environment and human health if the materials are not recycled or properly disposed of.

Cost savings by switching to digital advertising media and materials (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 and LCD/LED devices in the public sphere. Steps must 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 for AsamBeauty, as this requires a comprehensive analysis of the existing waste streams and the related processes. 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, AsamBeauty 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:

- Circular product design
- Sustainable sourcing and use of renewable resources
- Waste management (including preparation for proper disposal)

No specific policies are currently planned for Ströer's core business as we are awaiting further regulatory and content-related developments in this area.

Actions (E5–2)

Ströer is implementing steps to address aspects of the circular economy. However, these are currently not designed as independent actions that are compliant with ESRS E5-2. Specifically, all actions presented here are currently not quantifiable.

Ströer offers its customers sustainable marketing strategies that take account of the environmental impact of the advertising materials, for example by using large-format, PVC-free posters (blowUP), recycled or biodegradable material such as recycled paper, plant-based inks, and stickers without a plastic coating.

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)

Ströer SE & Co. KGaA has 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 recording of waste volumes.

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)

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 good manufacturing practice (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. This 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. 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 the company is 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)

(%)		2025	2024
Recyclable content in products (AsamBeauty only)	n/a		
Recyclable content in product packaging (AsamBeauty only)	Lids	6	48
	Cans	7	35
	Folding cartons	100	100
	Bottles	31	15
	Fillers	0	100
	Cardboard boxes	100	100
	Tubes	90	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.

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)	2025	2024
Total amount of waste generated	6,978,564.47	6,804,425.75
Total amount of non-recycled waste	4,393,501.00	4,062,286.24
Percentage of non-recycled waste	62.96	59.70
Total amount of hazardous waste	2,035.00	4,734.00
Total amount of radioactive waste	0.00	0.00

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

2025

(kg)	Hazardous waste	Non-hazardous waste
Type of recovery operation		
Preparation for reuse	0.00	0.00
Recycling	172.00	2,584,891.46
Other recovery operations	0.00	0.00

2024

(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)

2025		
(kg)	Hazardous waste	Non-hazardous waste
Waste treatment type		
Incineration	1,323.00	190,077.00
Landfill	0.00	0.00
Other disposal operations	712.00	4,201,389.00
Total	2,035.00	4,391,466.00
2024		
(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 and recording information on waste quantities, waste categories, and recycling types from all departments. 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: 82%¹
- Building and demolition waste: 89%²
- Municipal waste: 67%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 97%.

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 magazine.

² Source: Federal Statistical Office.

³ Source: Federal Statistical Office.

OWN WORKFORCE (S1)

Introduction and IROs (SBM-3)

		Value chain			Time horizon		
		→	↔	↔	🕒	🕒	🕒
Material IROs (impact, risk, opportunity)							
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 health of the employees is not put at risk are developed through regular ASA meetings, workplace inspections, and the Healthy Workplace (HWP) 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. 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 a learning management system 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 actions 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 that could negatively affect employees or non-employee workers. Nor did the updated 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 [B chapter G1 ESRS 2 MDR-A](#)). 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 employer branding strategy 'Mach mehr draus' ('make the most of it'), the development of which was informed by the opinions and ideas of the employees. In 2023, focus groups were set up and surveys and face-to-face interviews were conducted in order to form a comprehensive picture of the expectations and wishes of the teams. The focus groups were 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 2025, Ströer concluded relevant agreements in close consultation with the works councils as a result of this dialogue, including on using Windows 11, implementing return-to-work and disability management, and conducting annual employee reviews.

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 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 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 change mitigation actions 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 detail in [chapter G1 ESRs 2 MDR-A](#).

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. This initiative is supported by an occupational safety specialist, who coordinates and implements the actions in partnership with local contact persons in the German workplaces.

The introduction of an alarm software solution was scheduled for 2025 but has been slightly delayed. The software is designed to further optimize the availability and operational readiness of first-aiders and fire officers and is now set to be introduced at Ströer locations with more than 100 employees in 2026. 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. Workplace inspections and ASA meetings take place on a regular basis.

Healthy Workplace

The Healthy Workplace campaign runs every year. 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. The results of this survey provide the basis for the development and implementation of specific actions 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 actions 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 actions for further improvement. The planned participation of the call center business in the HWP survey has been postponed from 2025 to 2026. Ranger has been taking part in the HWP survey since 2025. There is no further connection to external activities or business relationships.

Unconscious bias training

Unconscious bias training is 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 this action is underscored by the fact that this training is mandatory. 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' actions described above, it relates to the 'Promotion of safe and fair working conditions' impact.

Learning management system

The use of a learning management system (LMS) 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 LMS as an effective resource that facilitates employee access to relevant training content.

The system 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 LMS and the strategic partnership with climate-neutral service providers and hosting partners. These actions further reduce the ecological footprint of the LMS. 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 LMS 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. The effectiveness of the actions 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

In 2025, the actions initiated earlier were fully integrated into ongoing operations. Additionally, the recruitment team successfully focused its efforts on IT roles that are particularly difficult to fill. The 'Development of new recruitment & employer branding' action initiated in 2024 was extended to 2025 as a result of the content formulated in the workshops. All of the actions were taken in response to the ongoing shortage of skilled workers in the job market. The objective of the actions is to secure the commercial success of the Company by attracting skilled workers through the stronger presence of the employer brand and through effective recruitment. Recruitment processes were also optimized considerably through targeted upgrades and new functions in the applicant management software, primarily more transparent workflows for managers, the launch of an internal jobs platform, and the automated booking of recruitment appointments in individual Outlook calendars.

As part of the employer branding activities, the Company pushed ahead with its 'Mach mehr draus' initiative, which aims to present the Company in a creative and authentic way. Employees are actively involved in the production of audio-visual content to make the campaigns more credible and promote identification with the Company. In order to expand the target groups and reach, a new TikTok channel was established alongside the existing social media channels.



The effectiveness of these actions is regularly reviewed, for example by assessing the reach of social media campaigns and using a newly developed recruitment dashboard. It enables detailed monitoring of resource use and processes in recruitment and allows for targeted optimization as required. Further indicators include the number of hires, the visibility of the employer brand, and the voluntary participation of employees in creative campaigns and the new ambassador program – a sign of the acceptance of these actions. In addition, insights from specialist communities and scientific studies are continuously incorporated into strategy development in order to meet the challenges of the war for talent. To improve accessibility, Eye-Able® technology continued to be used to give everyone – including persons with disabilities – easy access to the careers page.

The action is indicative of Ströer's ongoing commitment to creating short-term and long-term solutions to job market challenges. A particular focus is placed on the continuous improvement and adaptation of strategies in order to react flexibly to changing circumstances.

This is achieved through the targeted use of internal HR expertise, particularly in the areas of HR operations, recruitment, and HR management. The primary objective is to implement the actions in an effective and targeted manner.

These long-term initiatives are intended to ensure that the Company recruits and retains skilled workers 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 increased employee turnover.

No additional initiatives are currently planned beyond the ongoing and regularly reviewed actions.

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 has been recorded and assessed in the central risk management system since 2024.

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 5.0 in the Healthy Workplace employee survey. The aim for the target year 2025 was to at least match this for the companies that previously participated in the survey. 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 2025 is an above-average score of 4.03 on a scale of 1 to 5.

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 2026 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.

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

	2025	2024
Number of employees	13,743	11,858
Europe	13,581	11,683
Asia	45	43
Americas	83	96
Australia	34	36
Number of employees	13,743	11,858
Number of employees (female)	6,918	6,021
Number of employees (male)	6,820	5,593
Number of employees (other)	5	2
Number of employees (not disclosed)	0	242
Total number of employees for countries with 50 or more employees, representing at least 10% of the total number of employees	13,156	11,340
Germany	11,769	9,883
Spain	349	325
Greece	342	334
France	– ¹	217
Italy	– ¹	30
Kosovo	397	317
Bulgaria	299	234
Total number of employees who have left the Company during the reporting period	4,591	4,237
Total number of employees who have joined the Company during the reporting period	6,515	5,021
Rate of employee turnover	25.08	26.48
Rate of employee turnover (excluding Dialog)	14.70	13.73

¹ In 2025, this value was below 50.

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

Information on employees by contract type (headcount)

2025	Male	Female	Other	Not disclosed	Total
Permanent employees	5,493	5,796	3	0	11,292
Temporary employees	1,096	785	0	0	1,881
Non-guaranteed hours employees	231	337	2	0	570
Not disclosed	0	0	0	0	0

Information on employees by contract type (headcount)

2024	Male	Female	Other	Not disclosed	Total
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	0	242



Notes on methodology

The data is taken from the internal HR system (approx. 50% of the total headcount). For employees who are not in the HR system, standardized templates are used 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. 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 (including as a result of acquisitions) in the reporting period.

The rate of employee turnover was also calculated excluding Dialog (which includes acquisitions relating to Ströer X), as this segment has a higher rate of turnover due to the nature of its business (e.g. project work).

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

	2025	2024
Number of non-employees in the undertaking's own workforce	2	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.

Diversity metrics (S1–9)

	2025	2024
Number of employees at top management level (senior management to team leader)	1,433	1,242
Number of employees at top management level (female)	504	436
Number of employees at top management level (male)	928	806
Number of employees at top management level (other)	1	0
Percentage of employees at top management level	100	100
Percentage of employees at top management level (female)	35	35
Percentage of employees at top management level (male)	65	65
Percentage of employees at top management level (other)	0	0
Number of employees under 30 years old	3,986	3,498
Percentage of employees under 30 years old	29	29
Number of employees between 30 and 50 years old	7,248	6,135
Percentage of employees between 30 and 50 years old	53	52
Number of employees over 50 years old	2,509	1,983
Percentage of employees over 50 years old	18	17
Other	0	242
Percentage of employees in the 'Other' category	0	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.

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.

Training and skills development metrics (S1–13)

	2025	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	34.1	31.10
Male	31.62	32.70
Female	36.21	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.

Health and safety metrics (S1 – 14)

	2025	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	100.00	99.46
Number of fatalities (employees) as a result of work-related injuries and work-related ill health	0	0
Number of recordable accidents at work	56	40
Rate of recordable employee accidents at work	4.07	3.37
Number of recordable cases of work-related ill health among employees	0	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	1,494	957

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. Any accident at work that is reported as such is considered a recordable workplace accident. The unit is expressed as a number.

(Number of accidents at work / number of employees as at the reference date of December 31, 2025 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.

Remuneration metrics (S1 – 16)

	2025	2024
Gender pay gap (%)	21.90	24.90
Annual total remuneration ratio	160.13	169.57 ¹

¹ Prior-year figure adjusted.

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, 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.

The remuneration of the members of the Board of Management of Ströer Management SE, the general partner of Ströer SE & Co. KGaA, corresponds to the granted and owed remuneration disclosed in the published remuneration reports.

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)

	2025	2024
Total number of incidents of discrimination (including harassment)	13	6
Number of complaints filed through channels for people in the Company's own workforce to raise concerns (including grievance mechanisms)	35	30
Where applicable: Number of incidents reported to the National Contact Points for OECD Multinational Enterprises	0	0
Total amount of fines, penalties, and compensation for damages as a result of the incidents and complaints disclosed above	0	0
Number of severe human rights incidents connected to the Company's workforce	0	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	0
Total amount of fines, penalties, and compensation for damages as a result of the incidents disclosed above	0	0
Reconciliation of the monetary amounts disclosed in the most relevant amount in the financial statements	0	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.



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, IT and 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.

Policies (S2–1)

Ströer has established binding policies and procedures to ensure that human rights standards and social standards are upheld in the supply chain.

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.

The internal procurement policy applies to all Ströer Group companies and is mandatory. It provides the basis for all procurement processes and includes clear guidelines for supplier assessment, supplier onboarding, and audit and control procedures.

The policy complements the Code of Conduct for suppliers and business partners. It is reviewed regularly and adapted as required.

Processes for engaging with workers (S2–2)

In 2025, a structured stakeholder survey was launched for the first time with selected suppliers and business partners in the areas of central procurement, advertising media purchasing, and AsamBeauty. Its objective was to systematically record the perceptions and expectations of these stakeholders with regard to working conditions, human rights, and fair procurement practices.

A total of 38 suppliers were approached, of which 13 took part in the survey. The following statements are based on the feedback from participating suppliers.



A review of the completed and returned supplier surveys indicates a high level of awareness of sustainable and responsible corporate governance. The majority of respondents already have their own codes of conduct and whistleblowing systems in place and adhere to international standards such as the UN Guiding Principles or the ILO fundamental conventions. At the same time, the respondents point out that there is room for improvement in some areas, primarily with regard to training and the implementation of change processes.

Ströer uses the findings to further expand the collaborative dialogue with suppliers. The plan is to develop targeted support and communication actions to further strengthen compliance with due diligence obligations along the entire value chain and to permanently establish sustainable standards.

Regardless of this, employees and external stakeholders can continue to submit anonymous reports of potential misconduct via the groupwide whistleblowing system (compliance hotline).

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. Employees, suppliers, and workers in the value chain can report violations via the compliance hotline.

No violations or complaints from workers in the value chain were received during the period under review.

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.

The procedures for ensuring compliance with these standards are an integral element of groupwide supplier and business relationship management in accordance with ESRS G1–2, where they are described in greater detail. The actions taken are only summarized at this point in order to avoid duplication.

Core elements are:

- **Risk assessment and supplier analysis** using the EcoVadis IQ Plus digital tool, which assesses ESG risks by country of origin, sector, and supplier information
- **Obliging suppliers** to sign Ströer's Code of Conduct for suppliers and business partners
- **Incorporating audit and control clauses** in supplier agreements

These actions serve to prevent and reduce potentially negative impacts on workers in the value chain. The effectiveness of these actions is regularly reviewed as part of groupwide risk and procurement management.

Targets (S2–5)

No specific targets in relation to workers in the value chain were defined in 2025. Appropriate targets and metrics will be developed and reported on in subsequent years should the need arise in the course of improving supplier management or due to future regulatory requirements.



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 mobilizing 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. All consumers and end-users can freely access and use the content. Ströer's model is financed through advertising and gives a broad audience free access to verified information and analysis.

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.

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 laws contain clear rules regarding the protection of children and young people. Ströer adheres to the principles of the German Press Code – respecting human dignity, preventing discrimination, protecting victims, and separating advertising from editorial content – in its internal policies and general terms and conditions.

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). Children and young people will only encounter content from Statista through social media or in the Daily Data section. The content deals with topics, including sensitive ones such as alcohol and tobacco consumption, in a factual and explanatory manner without resorting to advertising or overly emotional representation.

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 77 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)

Ströer has introduced binding policies that apply across the Group and ensure responsible interactions with consumers and end-users. They are reviewed regularly and adapted as required.

Principles of ethical advertising

These state that all advertising content must respect human dignity and cannot contain messages that are discriminatory or misleading, or that present a danger to children. The principles are based on German and European advertising law and the German Press Code.

Journalistic Principles

This editorial policy safeguards journalistic independence and quality. The Journalistic Principles call for thorough research, transparency regarding sources, a clear separation of facts and opinions, and respect for the right to privacy.

Data protection and information security policies

Groupwide data protection guidelines govern the processing of personal data in accordance with the EU General Data Protection Regulation (GDPR). In addition, the information security management system (ISMS) ensures that sensitive data is protected at the technical and organizational level.

These policies are part of a framework for ethical, transparent, and secure interactions with consumers and end-users.

Processes for engaging with consumers and end-users (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. A systematic survey of customer opinions is scheduled for 2026. 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 the public via the Ströer website and is available in a number of languages. For further information, see also [chapter G1 ESRS 2 MDR-A](#).

Ströer also operates its own channels for end-users to report their concerns and exercise their rights under the GDPR. These can be accessed via the websites and are clearly indicated. Ströer processes these reports on a daily basis and regularly tests the availability of the channels.



Actions (S4–4)

Ströer is implementing a range of actions aimed at avoiding potentially negative impacts on consumers and end-users and supporting positive ones.

These actions primarily address the topics of data protection, advertising ethics, freedom of expression, and the protection of minors:

- **Data protection and consent management**

Ströer operates a groupwide consent management platform (CMP) to ensure that user consent is sought and documented in accordance with the GDPR and the German Telecommunications Digital Services Data Protection Act (TDDDG). The system is reviewed regularly and adapted to new regulatory requirements where necessary. Customers are not obliged to use this specific platform. The requirements of the underlying standard, IAB Europe's Transparency & Consent Framework (TCF), can also be implemented on other platforms and are a prerequisite for collaboration. These alternative platforms can be used if they pass a quality check by Ströer.

- **Review of content and advertisements**

Advertising content is reviewed on multiple levels, starting with an automated review based on artificial intelligence, then a manual review performed by the campaign management team. Problematic or illegal content is rejected or revised. Certain product groups cannot be advertised in sensitive areas, e.g. near schools or child daycare centers.

- **Awareness campaigns**

Ströer regularly uses its media platforms for socially relevant campaigns, for example in support of democracy, equal opportunities, children's rights, and freedom of the press. These initiatives aim to increase public awareness and highlight Ströer's responsibilities as a media company.

Targets (S4–5)

No specific quantitative targets in relation to consumers and end-users were defined in 2025. Appropriate targets will be developed and reported on in subsequent years should the need arise.

BUSINESS CONDUCT (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 practiced 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 practiced 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 practiced 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) is 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 since 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 GDPR 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. This IRO is particularly relevant because the new EU Regulation on the Transparency and Targeting of Political Advertising (TTPA), which came into force in October 2025, sets out comprehensive obligations, including the labelling of political advertising in publications.

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 as a warning system operator since 2018. 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 it. 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 actions have been implemented, including an anti-corruption policy, groupwide training, and communication actions.

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 that 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 processes, including approval, 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 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 November 2025.

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.

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 2025 and the aim is to continue achieving it in subsequent years. Milestones and interim targets are not relevant. The benchmark figure in the base year 2025 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 the 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 2025 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 2025 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)

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.

Ströer also expects suppliers to comply with the same standards that apply to its own workforce. This expectation is enshrined in the Code of Conduct for suppliers and business partners and includes the following points:

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 as required 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.

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 purchase, including new ones, 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 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.

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 LkSG. 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.



Supplier assessment

The sustainable procurement process for the purchasing departments was discussed at the workshops with the JARO Institute in 2021. 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. These remain current and continued to be valid in 2025. The supplier assessment for the selection of suppliers contains criteria for sustainable sourcing and compliance with LkSG. 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.

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, on-site visits are carried out as part of production management/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.

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.

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. No automated evaluation of reports takes place.

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, 2025. 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	Administrative, management and supervisory bodies	2025	2024
				Other own workers	Other own workers
Training coverage					
Total		Not disclosed separately for technical reasons; number of training courses included in the total figure.	Not disclosed separately for technical reasons; number of training courses included in the total figure.	19,706	20,458
Total receiving training					
Delivery method and duration					
Classroom training					
Computer-based training				19,706	20,458
Voluntary computer-based training					
Frequency					
How often training is required				Every 2–3 years, depending on topic	Every 2–3 years, depending on topic
Topics covered (number of training courses delivered in the reporting year)					
Compliance basics				5,956	5,961
Ströer Code of Conduct				1,052	1,318
Ströer Social Charter				982	1,339
Whistleblowing and protection of whistleblowers				5,833	5,849
Corruption prevention				5,883	5,991

Incidents of corruption or bribery (G1–4)

	2025	2024
Number of convictions for violations of anti-corruption and bribery laws	0	0
Amount of fines for violations of anti-corruption and anti-bribery laws (EUR)	0	0
Actions taken to address breaches in procedures and standards of anti-corruption and anti-bribery	0	0

Political engagement and lobbying activities (G1–5)

With regard to the topic of 'Lobbying and political activities', a groupwide communications campaign was run on the EU Regulation on the Transparency and Targeting of Political Advertising (TTPA). This action was started and completed in 2025. Its purpose is to inform and raise awareness among all employees about the obligations arising from the EU regulation.

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 a framework 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, no person was identified who held a comparable position in public administration in the two years preceding their appointment.

During the reporting period (January 1 to December 31, 2025), expenditure of EUR 13,114.50 was incurred in connection with lobbying (prior year: EUR 17,943.35). EUR 730,168.04 was paid in membership subscriptions to trade associations during the reporting period (prior year: EUR 564,525.17).

All the above amounts were determined in January 2026 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. No automated evaluation of data takes place.

Ströer made political donations of EUR 28,000 in total in 2025 (prior year: EUR 10,500) to support Germany's democracy and party-political landscape. In addition, political donations in kind worth EUR 1,200 were made in Germany (prior year: EUR 11,200).



APPENDIX

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's gender diversity, paragraph 21 (d)	Indicator number 13 of Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		Yes	pp. 68–72
ESRS 2 GOV-1 Percentage of board members who are independent, paragraph 21 (e)			Delegated Regulation (EU) 2020/1816, Annex II		Yes	pp. 68–72
ESRS 2 GOV-4 Statement on due diligence, paragraph 30	Indicator number 10 Table #3 of Annex 1				Yes	p. 73
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities, paragraph 40 (d) i	Indicator number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Table 1: Qualitative infor- mation on Environmental risk and Table 2: Qualitative information on Social risk	Delegated Regulation (EU) 2020/1816, Annex II		Not relevant to Ströer's business model	
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 to Ströer's business model	
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 to Ströer's business model	
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 to Ströer's business model	
ESRS E1–1 Transition plan to reach climate neutrality by 2050, paragraph 14			Regulation (EU) No 2021/1119, Article 2(1)		Yes	p. 88
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 to Ströer's business model	
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		Yes	p. 89
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 number 5 Table #2 of Annex 1				Yes	p. 90
ESRS E1–5 Energy consumption and mix, paragraph 37	Indicator number 5 Table #1 of Annex 1				Yes	p. 90
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				Yes	p. 90



Disclosure Requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Material	Reference
ESRS E1–6 Gross Scopes 1, 2, and 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	pp. 91–95
ESRS E1–6 Gross GHG emissions intensity, paragraphs 53 to 55	Indicator 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)		Yes	pp. 91–95
ESRS E1–7 GHG removals and carbon credits, paragraph 56				Regulation (EU) 2021/1119, Article 2(1)	Yes	p. 96
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 as this is a voluntary disclosure	
ESRS E1–9 Disaggregation of monetary amounts by acute and chronic physical risk, paragraph 66 (a)		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 as this is a voluntary disclosure	
ESRS E1–9 Location of significant assets at material physical risk, paragraph 66 (c)					Not reported as this is a voluntary disclosure	
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 as this is a voluntary disclosure	
ESRS E1–9 Degree of exposure of the portfolio to climate-related opportunities, paragraph 69			Delegated Regulation (EU) 2020/1818, Annex II		Not reported as this is a voluntary disclosure	
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 m3 per net revenue on own operations, paragraph 29		Indicator number 6.1 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 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	
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				No	
ESRS E5–5 Hazardous waste and radioactive waste, paragraph 39	Indicator number 9 Table #1 of Annex 1				No	
ESRS 2- SBM3 - S1 Risk of incidents of forced labor, paragraph 14 (f)	Indicator number 13 Table #3 of Annex I				Not relevant to Ströer's business model	
ESRS 2- SBM3 - S1 Risk of incidents of child labor, paragraph 14 (g)	Indicator number 12 Table #3 of Annex I				Not relevant to Ströer's business model	
ESRS S1–1 Human rights policy commitments, paragraph 20	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I				Yes	pp. 103–105
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	pp. 103–105
ESRS S1–1 Processes and measures for preventing trafficking in human beings, paragraph 22	Indicator number 11 Table #3 of Annex I				Yes	pp. 103–105
ESRS S1–1 Workplace accident prevention policy or management system, paragraph 23	Indicator number 1 Table #3 of Annex I				Yes	pp. 103–105
ESRS S1–3 Grievance/complaints handling mechanisms, paragraph 32 (c)	Indicator number 5 Table #3 of Annex I				Yes	p. 106
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. 112
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. 112



Disclosure Requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Material	Reference
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	pp. 112–113
ESRS S1–16 Excessive CEO pay ratio, paragraph 97 (b)	Indicator number 8 Table #3 of Annex I				Yes	pp. 112–113
ESRS S1–17 Incidents of discrimination, paragraph 103 (a)	Indicator number 7 Table #3 of Annex I				Yes	p. 113
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 number 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Art 12 (1)		Yes	p. 113
ESRS 2 SBM3 – S2 Significant risk of child labor or forced labor in the value chain, paragraph 11 (b)	Indicators number 12 and number 13 Table #3 of Annex I				Not relevant to Ströer's business model	
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. 114
ESRS S2–1 Policies related to value chain workers, paragraph 18	Indicator number 11 and number 4 Table #3 of Annex 1				Yes	p. 114
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. 114
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. 114
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. 115
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. 117



Disclosure Requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Material	Reference
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				Yes	p. 117
ESRS S4-4 Human rights issues and incidents, paragraph 35	Indicator number 14 Table #3 of Annex 1				Yes	p. 118
ESRS G1-1 United Nations Convention against Corruption, paragraph 10 (b)	Indicator number 15 Table #3 of Annex 1				Yes	pp. 121–122
ESRS G1-1 Protection of whistleblowers, paragraph 10 (d)	Indicator number 6 Table #3 of Annex 1				Yes	pp. 121–122
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	pp. 125–126
ESRS G1-4 Standards of anti-corruption and anti-bribery, paragraph 24 (b)	Indicator number 16 Table #3 of Annex 1				Yes	pp. 125–126



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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