



# Non-Financial Corporate Report 2020

eventim<sup>★</sup>

# Contents

<b>1. FOREWORD BY THE CHAIRMAN OF THE SUPERVISORY BOARD</b>	<b>3</b>
<b>2. EDITORIAL NOTE</b>	<b>4</b>
<b>3. CUSTOMER ORIENTATION</b>	<b>5</b>
3.1 Customer Satisfaction	6
3.2 Customer Service	7
<b>4. DATA PROTECTION</b>	<b>9</b>
<b>5. SAFETY PLANS FOR EVENTS</b>	<b>11</b>
<b>6. COMPLIANCE MANAGEMENT</b>	<b>13</b>
<b>7. ATTRACTIVENESS AS AN EMPLOYER AND HR DEVELOPMENT</b>	<b>16</b>
7.1 Human resources and capabilities development	18
<b>8. VALIDATION STATEMENT</b>	<b>19</b>
<b>9. IMPRINT</b>	<b>22</b>

# 1. Foreword by the Chairman of the Supervisory Board <sup>1</sup>

Dear Reader,

I am pleased to present to you our fourth Non-Financial Report (NFR). CTS EVENTIM is an up-to-date, forward-looking company. As such, it has obligations not only toward its shareholders, customers, and business partners but also its employees, the environment, and society as a whole – even though many things were different in 2020 and the coronavirus pandemic triggered the most difficult phase in the company’s history. Still, CTS EVENTIM lived up to its responsibilities in the year under review in keeping with the circumstances, in spite of all the difficulties that arose. Many of the initiatives that had been launched had to be paused due to the postponement or cancellation of concerts and other events. Nonetheless, we would like to present our activities and commitments based on specific focus topics that a detailed analysis identified as being especially important.

Even – or perhaps especially – during times of crisis, CTS EVENTIM is guided

by principles like performance and innovation. To enhance customer orientation, CTS EVENTIM rolled out the fanSALE platform, a transparent and secure alternative for the secondary ticketing market, further in 2020. The platform is now available in nine countries. In compliance management, a regular “Compliance Community of Interest” call now fosters dialogue among the companies. And especially in times of crisis, CTS EVENTIM feels a special obligation to support its employees. Short-time working was implemented, saving jobs. In addition, CTS EVENTIM paid a supplement bringing the short-time working allowances first to 95 percent and, since July 2020, to 90 percent. Detailed workplace hygiene rules have been put in place to keep the risk of infection low.

The LANXESS arena, which is operated by CTS EVENTIM, was a European leader in safety and hygiene plans. Just a few months after the first official ban on large events, it was the first indoor arena to reopen, offering a series of 30 shows in all.

Although our corporate social responsibility activities were necessarily scaled back in 2020 compared to previous years, CTS EVENTIM still views its “social license to operate” as essential. Goals such as continuing to reduce the company’s environmental impact are still important, of course. As soon as economic circumstances permit, the highly motivated team at CTS EVENTIM will spring back into action at all levels, picking up where we left off in our successful initiatives and taking them further. In this way, the company expects to make progress, together with its business partners and all employees, in taking on an even bigger role in society than previously.

Best wishes,



Dr. Bernd Kundrun  
Chairman of the Supervisory Board  
CTS EVENTIM AG & Co. KGaA



<sup>1</sup> The Foreword by the Chairman of the Supervisory Board is not part of the audited NFR and was therefore not audited.

## 2. Editorial Note

This NFR fulfils CTS EVENTIM's obligation to disclose non-financial information for the 2020 financial year pursuant to Sections 315b and 315c in conjunction with Sections 289c through 289e of the German Commercial Code (HGB). It covers CTS EVENTIM AG & Co. KGaA (hereinafter: CTS EVENTIM) as the parent company and the main majority shareholdings listed in the consolidated financial statements. Information on the business model appears in the current annual report. Voluntary reporting of non-financial performance indicators includes Group companies that are material in terms of the number of their employees and the proportion of total revenues they generate.

In order for this NFR 2020 to comply with the requirements of the HGB, we assessed whether and to what extent changes are necessary to the material disclosures identified for the NFB 2020. The existing material topics were

reviewed for this report with particular attention to the unusual situation affecting the event sector as a result of the coronavirus pandemic.

The six topic areas relevant to CTS EVENTIM served as the starting point for assessing the material topics pursuant to the HGB: customer orientation, product quality and safety, compliance management, human rights and employee matters, corporate citizenship, and climate and the environment. The infection situation brought events in Germany and beyond to an almost complete standstill in the year under review, causing significant strain on the company. As a result, the individual topics were reassessed. Three focus topics were newly identified as being doubly important: customer satisfaction/customer service, safety plans for events, and – unrelated to the pandemic – data protection. Compliance and responsibility as an employer are also part of this group of topics. The

previous focus topics of diversity and equal opportunity as well as environmental and climate protection at events were sidelined in 2020 in light of the pandemic, but are expected to regain their previous importance once the situation returns to normalcy.

For these topics, the NFR reports the material information that is necessary to understand the company's business performance, operating results, and situation as well as the impact of its activities on the aforementioned topics.

The reporting on the concepts the company uses to work on the selected topics is based on the GRI Standards published by the Global Reporting Initiative (Core option).

The Supervisory Board of CTS EVENTIM AG & Co. KGaA audited the NFR's contents. For this purpose, it commissioned KPMG AG

Wirtschaftsprüfungsgesellschaft to conduct an audit with limited assurance based on ISAE 3000.

This NFR does not identify any non-financial risks that pursuant to Section 289c (3) HGB are "very likely" to have "serious adverse impacts on the identified material topics."

# 3. Customer Orientation and Customer Service



One of the entire Group's top priorities is to satisfy its retail and business customers as well as its sales, media, and other business partners. It is a decisive factor for CTS EVENTIM's lasting success. Consequently, the company closely monitors the usability, performance, and availability of its systems and platforms as well as many other contributing factors. The Management Board is informed about these matters on a regular basis, in part through internal risk reporting.

In addition to optimising its own structures and processes, the company also relies on cooperative arrangements with outside partners. The data centres in Germany, for example, are operated by a provider that ensures the confidentiality, availability, and integrity of data and processes. Pursuant to the requirements formulated by CTS EVENTIM, this provider's data centres have comprehensive certification. They are certified to EN ISO standards 27001 for IT security and 9001 for quality management, the PCI standard for cash-free payment systems, and the ISAE standards for documenting financial processes. As in the

prior year, average system availability in 2020 was over 99.9%.

The satisfaction of retail and business customers is an important issue for CTS EVENTIM and is systematically evaluated in order to provide management with reliable information for decision-making.

### 3.1 CUSTOMER SATISFACTION

#### RETAIL CUSTOMER SATISFACTION

Rating portals and social media platforms give consumers more and more opportunities to read their peers' feedback. This is another reason why customer satisfaction is pivotal for business success in e-commerce. CTS EVENTIM uses surveys to measure the satisfaction of online retail ticket customers and works continually to further improve its online platforms and processes. Customers' feedback provides valuable input.

In Germany, CTS EVENTIM works with eKomi, an independent service that aggregates Internet evaluations of service providers and products, to collect and systematically analyse its customers' evaluations. The average customer rating in 2020 was 4.4 out of 5 stars.

CTS EVENTIM solicits customer feedback for its Live Entertainment segment as well. After the big festivals organised by Group subsidiaries, it is typical for CTS EVENTIM to regularly ask visitors

to state their satisfaction and preferences. However, these activities were suspended in 2020 as a result of the coronavirus pandemic.

Ticketing and Live Entertainment implemented a variety of projects in the year under review:

- The fanSALE platform, which is operated by CTS EVENTIM, is an alternative for the secondary ticketing market. As of 2020, it is now available in nine countries (Germany, the United Kingdom, Italy, the Netherlands, Switzerland, Denmark, Norway, Brazil, and Sweden).
- The improvements to the online shop included improved screen optics on mobile devices and faster loading times. The aim of these and other measures is to increase conversion rates and enhance customer loyalty.

CTS EVENTIM Group companies engage in extensive dialogue with their customers and respond to their positive and negative feedback. Customer

feedback in social networks and by email is answered by a third-party service provider with industry experience or by the organisers' own staff. The organisers' Production, Marketing, and Booking departments evaluate the feedback with an eye to improvement.

### B2B CUSTOMER SATISFACTION

CTS EVENTIM places a high priority on maintaining long-term, positive business relationships. In the year under review, it took selected steps to improve the Group's products with the aim of increasing B2B customer satisfaction. CTS EVENTIM evaluated the effectiveness of these steps in part by having sales staff survey existing and potential customers.

- EVENTIM.Inhouse offers event organisers (such as theatres, museums, operas, and so forth) a comprehensive ticketing solution. Sales staff record information in the product's central customer relationship management system, which is available to all sales units.
- In Germany, a Country Product Manager works specifically on the EVENTIM NET product in order to better integrate the German market into product development. The aim is to tailor the product more closely to the marketplace.

- The EVENTIM business portal (<https://www.eventim-business.de/>) gives business customers a way to learn about products and view sales analysis tools 24 hours a day. Periodic e-mails keep sales partners up to date about the latest developments at CTS EVENTIM, such as system updates and training programmes. In addition, annual regional events provide an opportunity for sales partners and their EVENTIM contact person to share information in person.

### 3.2 CUSTOMER SERVICE

CTS EVENTIM views complaints as helpful suggestions for ways to improve its services and systems. Feedback from individual customers on review platforms and social media may be widely read. There are approximately 680,000 followers on Facebook, for example.

The customer service team faced a very large volume of customer queries as a result of the many events that were postponed or cancelled due to the coronavirus pandemic. As of February 2021, approximately 92 percent of those with tickets to postponed events were still holding those tickets. Around eight percent of those who had bought tickets for postponed or cancelled events opted for a voucher, while another seven percent received a cash refund. These refunds and arrangements and notifying customers about all postponed or cancelled events entailed significant organisational work. There were also far-reaching shifts in processes and a very high volume of customer communications.

Ticketcorner in Switzerland conducts customer service via a communications platform that maintains a history of each customer's queries. Customer dialogue takes place exclusively on the web-based platform regardless of which channel the customer used to contact the company.

The Complaints Management team at the LANXESS arena's operating company is part of the Media and Public Relations department. Complaints about individual events organised by Group subsidiaries in the Live Entertainment segment are handled by their staff, whose duties include supporting their festival's social media channels before, during, and after the events.





# 4. Data protection

Personal data are of great importance for CTS EVENTIM's operation and development. The company stores and processes personal data to improve its existing offerings and to develop new ones. CTS EVENTIM is responsible for the proper and secure handling of these data. CTS EVENTIM is therefore committed to protecting personal data from unauthorised access and to ensuring that the use of these data complies with data protection laws.

CTS EVENTIM has in place various technical, organisational and process-related data protection measures, as required by the European General Data Protection Regulation (GDPR). In 2020 it expanded these measures. For example, it continually updated the data protection information disclosed on its ticket portals to make this information more transparent to users.

The data protection management system introduced in 2019 allows CTS EVENTIM to ensure GDPR compliance with regard to accountability, organisational structures, and processes.

One area of focus in our data protection activities in 2020 involved implementing the judgments rendered by the Court of Justice of the European Union (Case C-673/17, "Planet49") and the German Federal Court of Justice (Reference No. I ZR 7/16) on the subject of cookies. According to these court decisions, certain cookies are permissible only with the user's express consent. Beyond that, information on aspects such as the purpose, the duration of storage, and any third parties that use the cookie information must be provided. To this end, various adjustments and additions were

made to the relevant web portals, including in areas such as the cookie banner and privacy information.

Another judgment by the CJEU (Case C-311/18, "Schrems II") held that transfers of data to the United States based on the EU-U.S. Privacy Shield are no longer permitted. As a result, CTS EVENTIM conducted a systematic review across all companies to determine the legal basis for data transfers to the United States. Data transfers that remain necessary due to business considerations must now be placed on a basis that provides data subjects with adequate and appropriate protection against unauthorised access to personal data by U.S. authorities. To the extent possible on the business side, we strive to minimise or entirely eliminate these transfers.

In addition to his general advising activities involving matters such as issues of data protection law in implementing an IT solution for COVID-19 contact tracing, the data protection officer provided training on relevant topics of focus (such as legitimate interests) and prepared materials to help employees with their work.



# 5. Safety plans for events



CTS EVENTIM accords top priority to the safety of guests and visitors at its events. The company therefore designs individually tailored security plans for its events. Each security plan is specific to local event conditions, taking into account such matters as infrastructure, buildings, available human resources, visitor profile, and other external and internal factors. While the need for such plans was very low in 2020, owing to the coronavirus pandemic, stringent hygiene measures as part of an overall safety plan have taken on new and very high importance due to the massive impact of the infection situation on the events sector, since inadequate planning can carry considerable risks to the health of event attendees and to business activity alike.

Just three months after the first official ban on large events was put in place, the LANXESS arena, which is operated by CTS EVENTIM, was the first indoor arena to offer an event series, ARENA NOW, which encompassed 30 shows put on using safety and hygiene plans. The arena also supported external event organisers in developing safety and hygiene plans for events such as two

consecutive ATP tennis tournaments and the start of the ice hockey season. This meant that 44 events in all were held, with and without spectators.

A specially tailored hygiene concept was also designed and implemented through cooperation between the event organiser, operator, and security service for a concert series at Berlin's Waldbühne venue, an open-air amphitheatre operated by the CTS Group, in early September 2020.

Section 43 of the German Ordinance on the Construction and Operation of Places of Public Assembly fundamentally requires organisers, operators, and emergency-services agencies to agree on a safety plan. In Germany this agreement is a prerequisite for the issuance of a special-event permit.

To reduce safety risks at events, CTS EVENTIM also participates in industry-wide partnerships. One example is the Festival Work Conference organised by one of the police departments participating in Germany's nationwide partnership network of emergency services.

The security planning of the Group companies that organise large festivals – such as FKP Skorpio and Argo Konzerte GmbH – includes forming a steering committee that brings together all the organisers involved in the relevant festival and outside festival-security experts. When events are held, the committee meets several times per year in order to coordinate cross-festival security matters and formulate joint recommendations. The committee's objective is to ensure that processes and procedures are standardised across all festivals and therefore easier for festival-goers to remember and comply with.

A festival-specific coordinating group is convened for the duration of each festival. Each such coordinating group consists of the managers in charge of the organiser's festival staff and representatives of emergency services. The coordinating group meets several times per day and continually monitors and discusses developments at the festival. In the event of an incident at the festival, the festival's crisis committee is convened and assumes responsibility for making all subsequent decisions and initiating all

necessary steps. The composition of the crisis committee is defined prior to the festival in the festival's security plan.

# 6. Compliance Management



CTS EVENTIM acts in accordance with recognised principles of good corporate governance, as confirmed in its corporate-governance declaration of compliance pursuant to Section 161 of the German Stock Corporation Act (AktG). The company respects the expectations of its customers, employees, and business partners, strives for fair competition, and expects all employees to obey the law. This includes respect for human rights in relation to employee matters and social matters (also see “Employee Matters and Safety Plans”). Integrity is an important prerequisite for being perceived as a trustworthy business partner and employer.

CTS EVENTIM regards compliance as a responsibility of management and as integral to effective, ethical corporate governance. In addition, CTS EVENTIM has established relevant targets for the CMS that align with the corporate culture.

To ensure observance of the aspects of compliance that are material to the Group, the Group operates a compliance-management system (CMS). It established the CMS based on the ‘Principles of Proper Auditing of Compliance-Management Systems’ issued by the IDW Institute of Public Auditors in Germany, IDW PS 980. The goal here is to continually refine and update the CMS organisation and processes.

## PURPOSE AND CULTURE

The purpose of the CMS is to prevent violations of legal requirements and ethical principles in business transactions by CTS EVENTIM and its employees. More specifically, the CMS aims to:

- maintain trust and protect the Group’s reputation,
- provide employees with guidance and support,
- protect corporate value, and
- fulfil legal obligations.

CTS EVENTIM has articulated its understanding of integrity in a binding Group-wide Code of Conduct. It serves as a fundamental source of guidance for all employees’ business activities and relationships. It sets minimum standards for ethical conduct across countries,

companies, and legal systems. The Code of Conduct provides guidance for the entire Group. Its contents include instructions on appropriate conduct for interactions with fellow employees and business partners, guidance on the avoidance of corruption and conflicts of interest, and information about environmental and climate protection. All Group employees are expected to abide by the principles regarding proper conduct, and they are also encouraged to raise awareness of these topics among business partners and suppliers. The version of the Code of Conduct as revised in 2019 continues in force.

## COMPLIANCE ORGANISATION AND PROCESSES

The Management Board has overall responsibility for compliance, including the introduction, periodic control, and continuous improvement of the CMS. It monitors the implementation of compliance measures and has appointed a Compliance Officer for CTS EVENTIM AG & Co. KGaA who coordinates the CMS's operation and ongoing development in the Group. This person reports directly to the Management Board. In addition, Compliance Coordinators have been appointed in the Group companies over which CTS EVENTIM has management control.

Beyond that, using a risk assessment as a basis, CTS EVENTIM wrote company policy statements for anti-corruption/conflicts of interest, competition and anti-trust law, and capital market compliance and disseminated the statements to the Group companies over which it has management control. Companies newly included in CTS EVENTIM's scope of consolidation are to receive these policy statements as part of the onboarding

process. This meant that in 2020, in addition to the joint venture with U.S.-based promoter Michael Cohl, awareness was raised among the companies of the Gadget ABC Entertainment Group, Triple A, and the Barracuda Group in the same way. The sign-off process introduced in 2019 for companies over which CTS EVENTIM has management control was also performed for these companies. This process requires their management teams to officially confirm that they are aware of and adhere to the compliance requirements. Its purpose is to help ensure that these subsidiaries duly observe the Code of Conduct's compliance principles as well as applicable policies. Once per quarter, Group companies over which CTS EVENTIM has management control are instructed by means of a Group-wide risk and opportunity management system to report their operational compliance risks.

In line with the German Corporate Governance Code's recommendations, the company has in place an internal whistle-blower system including a whistle-blower committee to receive and evaluate reports from employees. The

whistle-blower system makes it easier to report and investigate possible compliance violations, deliberate actions that are prejudicial to the company, and illegal practices that could harm the company's reputation and lead to financial loss. Protecting whistle-blowers is a fundamental principle of whistle-blower management. No reports were made via the whistle-blower system during the year under review.

No explicit compliance training activities were conducted in 2020 due to the coronavirus pandemic. However, the Ticketing segment established a new format. Every two months, a "Compliance Community of Interest" call is held between the Compliance Officer and the local Compliance Coordinators. The aim of this call is to foster dialogue among the companies and to act as a platform for discussion of local solutions to fulfil corporate requirements while also disseminating information on new compliance-related topics.

## MONITORING AND IMPROVEMENT

The principles of CTS EVENTIM include continuous improvement and further development of the CMS. The relevant guidelines and compliance measures are reviewed annually. Adjustments to the key Group guidelines have begun and are to be completed in early 2021. Necessary adjustments may also arise from the results of checks performed by the Internal Audit department. In 2020, the Internal Audit department concentrated on implementing measures arising from prior checks at affiliates in other countries and reviewed the status of implementation of improvements that had been adopted the year before, a process known as monitoring. This monitoring takes place every three months. In this way, the CMS is updated on an ongoing basis as well.

An aerial, high-angle photograph of a massive concert venue at night. The arena is packed with a dense crowd of people. The stage area is illuminated with vibrant, multi-colored lights (red, purple, blue, and white). Several large, rectangular stage structures are visible, some with bright red lighting. The overall atmosphere is one of a large-scale, high-energy event.

# 7. Attractiveness as an employer and HR development



Qualified, motivated employees and next-generation managers are the foundation of CTS EVENTIM's success. In the course of its business activities, CTS Eventim aims to fulfil its responsibility to respect human rights. CTS EVENTIM stipulates in its Code of Conduct, which applies across the Group, that it respects internationally recognised human rights and rejects all forms of forced and child labour.

The Vice President for Human Resources Management reports directly to the CEO. Human resources strategy is developed and refined in consultation with the Management Board. Employee matters are therefore directly integrated into corporate decision-making processes. The Human Resources Department (HR) is an in-house service provider for all subsidiaries in the Ticketing segment in Germany. It likewise plays a coordinating role for the Live Entertainment segment and the organisation outside Germany.

HR management of subsidiaries outside Germany is based on a uniform framework which they use to design their own HR management processes. The subsidiaries are responsible for initiating and implementing HR programmes because their particular business model enables them to better address their employees' needs. Consequently, there are no programmes dictated centrally by the parent company.

Amid the coronavirus pandemic, the HR organisation is tasked with protecting and supporting the Group's 2,409 employees (figure as of 31 December 2020) and earning the loyalty of talented people. HR is also tasked with developing innovative concepts and providing digital solutions that simplify employees' daily work. The aim of such measures is to foster a work culture whose core values include performance, customer orientation, personal initiative, creativity, and entrepreneurship.

Especially amid the worldwide coronavirus pandemic, CTS EVENTIM feels an obligation to protect its employees. Short-time working arrangements were put in place with the goal of preserving jobs. As an employer, CTS EVENTIM is also making use of the possibility of supplementing employees' short-time working allowances, raising the level to 95% first and, since July 2020, to 90%. The goal here is to cushion employees' financial losses and retain talented people.

Detailed workplace hygiene rules were put in place to keep the risk of infection low for our employees. CTS EVENTIM introduced options for flexible work schedules and remote work in 2018. These arrangements form the basis for the extensive work-from-home options that have been in place since mid-March 2020.

CTS EVENTIM wants to ensure that its compensation is in line with the market,

including for IT and other highly sought-after job categories. The company therefore conducts internal and industry-wide benchmarking on a regular basis. It manages its compensation structure internationally by approving its companies' compensation budgets on a country-by-country basis. The HR department at Corporate Headquarters is responsible for monitoring and coordinating this process. The normal compensation adjustments were suspended in 2020 in response to the slowing economy.

Leadership@EVENTIM, which formulates the company's management approach, affirms its commitment to focus on the professional and personal development of managers and employees. It was expanded in 2019 to encourage managers to give their employees the freedom to take on ambitious and varied tasks. Managers are also encouraged to show their appreciation for employees, actively seek feedback

from them, and be role models for a culture of learning and improvement. This management approach is the basis for developing feedback formats that support employees' development. These include 360° feedback, particularly for employees of the Ticketing segment in Germany. One focus of HR development is to give employees the opportunity to participate in cross-functional and cross-hierarchical teams and thus to be actively involved in their company's ongoing development and that of their own work environment. CTS EVENTIM also addresses leadership issues through joint workshops, training courses, and knowledge sharing.

To further increase employees' job satisfaction, it is important to know their expectations. The HR department regularly surveys new hires, current employees, and employees leaving the company regarding their expectations. Kununu, an employer-rating portal, is an additional source of information in Germany for assessing and improving the company's performance as an employer. CTS EVENTIM's HR managers comment on the postings on Kununu's website and

respond individually to criticism posted by employees, former employees, and applicants. If necessary, they invite the person who provided the feedback to engage in direct dialogue.

While short-time working arrangements are in place amid the coronavirus pandemic, the HR managers maintain particularly close contact with employees. Very regular, brief surveys to take the pulse on various personal and professional issues promote ongoing dialogue in this challenging time.

The survey results are incorporated into employee communications. The HR unit organises a wide array of formats for dialogue and information, ensuring that communications flow in two directions.

## 7.1 HUMAN RESOURCES AND CAPABILITIES DEVELOPMENT

Ever-shorter innovation cycles are altering work processes in many organisations, including the Ticketing and Live Entertainment segments. To seize growth opportunities through advanced HR management concepts, CTS EVENTIM aims to continually renew and expand its knowledge base through recruitment, training, trainee programmes, and the grooming of high-potential employees.

The objectives of CTS EVENTIM's HR management include systematically identifying and realising all human potential across the Group, overcoming knowledge monopolies (knowledge that is restricted to individual employees), and filling vacancies internally.

As part of 360° feedback, managers and peers provide assessments of an employee's performance and potential. This is followed by a discussion to reflect on personal development opportunities.

In 2020, continuing education activities were mainly geared toward e-learning.

In light of the overall conditions, various options were provided so people could learn flexibly from home.

Even amid the crisis, we are continuing to live up to our obligations to provide vocational training. CTS EVENTIM uses vocational education as a supplementary mechanism to meet its current and future needs for qualified specialist staff.

## 8. Validation Statement

### LIMITED ASSURANCE REPORT OF THE INDEPENDENT AUDITOR REGARDING THE SEPARATE NON-FINANCIAL CORPORATE REPORT

To the Supervisory Board of CTS EVENTIM AG & Co. KGaA, Munich

We have performed an independent limited assurance engagement on the separate non-financial corporate report (further: “Report”) by CTS EVENTIM AG & Co. KGaA, Munich (further: “CTS EVENTIM”) in accordance with Sections 315b and 315c in conjunction with Sections 289c through 289e of the German Commercial Code (HGB) for the period from 1 January through 31 December 2020.

### MANAGEMENT’S RESPONSIBILITY

The legal representatives of the company are responsible for the preparation of the Report in accordance with Sections 315b and 315c in conjunction with Sections 289c through 289e HGB.

This responsibility of the legal representatives includes the selection and application of appropriate methods to prepare the Report and the use of assumptions and estimates for individual disclosures which are reasonable under the given circumstances. Furthermore, the responsibility includes the internal checks designated as necessary and relevant for the preparation of the Report in a way that is free of – intended or unintended – material misstatements.

### PRACTITIONER’S RESPONSIBILITY

Our responsibility is to express a conclusion on the Report based on our work performed within our limited assurance engagement.

We conducted our work as a limited assurance engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised): “Assurance Engagements Other than Audits or Reviews of Historical Financial Information” published by IAASB. This standard requires that we plan and perform the assurance engagement to obtain limited assurance that no matters have come to our attention that cause us to believe that the Report of the entity for the reporting period from 1 January through 31 December 2020 has not been prepared, in all material respects, in accordance with Sections 315b and 315c in conjunction with Sections 289c through 289e HGB.

We do not, however, provide a separate conclusion for each disclosure. In

a limited assurance engagement, the evidence gathering procedures are more limited than in a reasonable assurance engagement and therefore significantly less assurance is obtained than in a reasonable assurance engagement. The choice of audit procedures is subject to the auditor’s own judgement.

Within the scope of our engagement, we performed amongst others the following procedures:

- inquiries of personnel on the corporate level who are responsible for the materiality analysis in order to gain an understanding of the process for identifying material topics and the respective reporting boundaries for CTS EVENTIM AG & Co. KGaA;
- a risk analysis, including a media search, to identify relevant information on the sustainability performance of CTS EVENTIM AG & Co. KGaA in the reporting period;

- evaluation of the design and implementation of the systems and processes for determining, processing and monitoring disclosures relating to employee and consumer matters and combating corruption and bribery, including the consolidation of the data;
- inquiries of personnel on the corporate level who are responsible for determining disclosures on concepts, due diligence processes, results and risks, for conducting internal controls and consolidation of the disclosures;
- inspection of selected internal and external documentation;
- analytical evaluation of data and trends in quantitative information which are reported by all sites for consolidation on the corporate level; and

- assessment of the overall presentation of the disclosures.

We believe the evidence we obtained is adequate and appropriate to serve as a basis for our conclusion.

### **ASSURANCE OF THE AUDITOR'S INDEPENDENCE AND THE QUALITY OF THE AUDITOR'S SERVICES**

When performing the engagement, we observed the requirements with regard to independence and quality assurance arising from the national statutory provisions and professional pronouncements, in particular the professional code for German Public Auditors and Chartered Accountants (in Germany) and the IDW quality assurance standard regarding quality assurance requirements in audit practice (IDW QS 1).

### **CONCLUSION**

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the Report of CTS EVENTIM for the period from 1 January to 31 December 2020 was not prepared, in all material respects, in accordance with Sections 315b and 315c in conjunction with Sections 289c through 289e HGB.

**RESTRICTION OF USE / CLAUSE ON  
GENERAL ENGAGEMENT TERMS**

Hamburg, 15 March 2021

This Report is issued for the purposes of the Supervisory Board of CTS EVENTIM AG & Co. KGaA, Munich, only. We assume no responsibility with regard to any third parties.

KPMG AG  
Wirtschaftsprüfungsgesellschaft

Our assignment for the Supervisory Board of CTS EVENTIM AG & Co. KGaA, Munich, is governed by the General Engagement Terms for Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften (Allgemeine Auftragsbedingungen für Wirtschaftsprüfer und Wirtschaftsprüfungsgesellschaften) in the version dated 1 January 2017 ([https://www.kpmg.de/bescheinigungen/lib/aab\\_english.pdf](https://www.kpmg.de/bescheinigungen/lib/aab_english.pdf)). By reading and using the information contained in this Report, each recipient confirms notice of provisions of the General Engagement Terms (including the provisions on liability pursuant to No. 9 thereof) and accepts the validity of the General Engagement Terms with respect to us.

Hell ppa. Mathias

## 9. Imprint

### **PUBLISHED BY:**

CTS EVENTIM AG & Co. KGaA  
Contrescarpe 75 A  
28195 Bremen  
E-Mail: [info@eventim.de](mailto:info@eventim.de)

### **EDITORIAL OFFICE:**

CTS EVENTIM,  
Corporate Communications

### **PHOTO CREDITS:**

Cover: Marcus Stelljes  
P.5: CTS EVENTIM  
P.9: CTS EVENTIM  
P.11: Benjamin Gutheil  
P.13: Malte Schmidt  
P.16: Mario Schwedler, Airpixone