



# Non-Financial Corporate Report 2022

eventim<sup>✦</sup>

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

Dear Readers:

The restart of the Live Entertainment industry is clearly evident here in the sixth Group Non-Financial Report (NFR) of CTS EVENTIM. Although the COVID-19 pandemic was prevalent at the beginning of the reporting year 2022, live events were once again staged worldwide after the lifting of COVID restrictions. Along with this resumption of live events, CTS EVENTIM together with its partners also successively commenced and continued its concepts in the areas of social engagement and environmental technology. The present NFR provides a comprehensive presentation of the ESG (Environment, Social, Governance) measures already implemented, as well as those currently in planning.

The management of the CTS Group provided excellent support to everyone involved during the years of the pandemic, with a particular focus on the health and safety of all its employees. All of the challenges faced by the Group were met with great success and

self-assurance, and the past three years have shown that resilience and flexibility are well-engrained characteristics of the Company.

From quarter to quarter, 2022 grew to become a year of success, and in fact a record year, for CTS EVENTIM. Spurred on by its customers' desire to attend live events again and supported by our employees' impressive dedication, the Company further solidified and expanded its position of national and international leadership. At the same time, Group management is aware that success and size also mean increased responsibility, above all for the constantly growing number of customers who trust us, for the employees who are working with great commitment for the Company, and for the partners and service providers who contribute to our strong business results.



<sup>1</sup> 'The forward by the Chairman of the Supervisory Board is not an obligatory part of the NFR and therefore was not externally audited by KPMG AG Wirtschaftsprüfungsgesellschaft.'

Taking into account the growing importance of providing professional sustainability reports to all stakeholders, we once again conducted a materiality analysis in 2022. To fulfil the requirements of the HGB, we checked whether and to what extent amendments are necessary with regard to the material disclosures identified for the 2022 NFR. With help of this analysis, we determined and reassessed the most important sustainability topics for the CTS Group. This reassessment revealed two new significant topics, namely data protection and ethical business practices. The results and measures derived from them will now be worked out step-by-step.

In the coming period, the CTS Group plans to design a climate risk analysis in the respective areas and to introduce appropriate measures based upon those results. This analysis should also be used to fulfil the requirements for determining taxonomy alignment in future.

For 2023, we have also set ourselves the goal of adapting the Code of Conduct with a view to compliance requirements, further improving customer satisfaction

by continuously working on barrier-free ticket booking where possible, and increasing our continuing education and training offerings as part of our responsibility as an employer. In this report, you can find details on these topics and further information on already completed improvements. Happy reading!

Sincerely,



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

<sup>1</sup> 'The forward by the Chairman of the Supervisory Board is not an obligatory part of the NFR and therefore was not externally audited by KPMG AG Wirtschaftsprüfungsgesellschaft.'

## 2. Editorial Notice

With the present Group report, CTS EVENTIM is in compliance with the duty to disclose non-financial information for financial year 2022 as specified by the German Commercial Code (HGB), sections 315b and 315c in conjunction with 289c to 289e. The subject matter is CTS EVENTIM AG & Co. KGaA (hereinafter: CTS EVENTIM) as the parent company and the significant majority equity investments mentioned in the consolidated financial statements. Disclosures concerning the business model can be found in the current annual report. Significant companies of the Group are included in the voluntary reporting of non-financial figures with respect to number of employees and proportion of revenue.

To fulfil the requirements of the HGB with the present 2022 NFR, we have checked whether and to what extent amendments are necessary with regard to the material disclosures identified for the 2022 NFR. In the new 2022 materiality analysis and based upon it, topics of material significance for this report are fundamentally assessed in terms of their effect and financial impact.

For the 2022 NFR, the materiality analysis was reassessed in an audit-proof manner based upon the restart of the business following the discontinuation of the pandemic-related measures. In doing so, the overview of topics from the upcoming CSRD/ESRS (European Sustainability Reporting Standard) was already integrated as a starting point.

The reassessment was conducted based upon a materiality analysis. Following a kickoff to reconcile the list of topics, as well as an environmental analysis to determine which topics are important for competitors, peers, ESG ratings, and industry associations, an education and online survey of the appropriate colleagues at the management level of the CTS Group was conducted in order to ultimately finalise the topics, establish the threshold value, and work in a concerted manner to arrive at a final matrix in a validation workshop. The purpose of the associated workshop was to provide an analysis that included all perspectives from the various areas of the Company.

The materiality issues according to CSR-RUG/NFRD are the topics of consumers and end-users, governance, ethical business practices, data protection, and information security, all of which are relevant for the CTS Group.

For each of the topics, the report covers the significant contents important for understanding the course of business, business results, the Company's situation, and the effects of its activity on the aforementioned aspects.

The Supervisory Board of CTS EVENTIM AG & Co. KGaA has reviewed the contents of the report. In doing so, the committee engaged KPMG AG Wirtschaftsprüfungsgesellschaft to perform an audit with limited assurance. This audit was based upon the ISAE 3000 standard.

For the present group report, no non-financial risks were identified that could 'very probably have a major negative impact on the identified significant topics' according to section 289c (3) HGB.

For ease of reading, the text does not contain gender-specific nouns and pronouns, and instead uses the masculine form throughout. Unless otherwise noted, statements always refer to both sexes.

# 3. Data Protection



Personal data are extremely important for the operation and continued growth of CTS EVENTIM. The Company stores and processes personal data in order to improve existing offers and develop new offers. CTS EVENTIM bears responsibility for the proper and safe handling of these data. Under these circumstances, CTS EVENTIM is required to protect personal data against abuse and unauthorised access, while simultaneously enabling use of the data in accordance with data privacy laws.

Based upon the requirements of the European General Data Protection Regulation (GDPR), CTS EVENTIM has implemented various technical, organisational, and procedural measures.

CTS EVENTIM continuously reviews the effects of operational changes on aspects of data protection. At the same time, the fundamental principles of the GDPR serve as criteria for the specific design of business processes.

CTS EVENTIM transparently discloses to different groups of affected persons, through data protection notices and in response to queries from affected persons, the type and scope of personal data processing it performs, and in doing so, it adheres to the operationally relevant processing purposes and legal bases.

With the data protection management system it introduced in 2018, CTS EVENTIM provides the accountability demanded under the GDPR and ensures that the relevant structures and processes conform to the data protection laws. As in the prior year, one area of focus in the area of data protection was the implementation of the EU Commission requirements for data transfer to ‘third countries.’

Although the standard contractual clauses adopted by the EU Commission create a contractual text that can, and indeed must, be accepted without amendment for the transfer of data to non-EU countries, the conclusion of the standard contractual clauses is nevertheless preceded by an examination of the specific risk situation in a given case, including the consideration of alternatives within the EU.

The implementation under discussion consists of performing this assessment for all existing data transfers and then concluding the standard contractual clauses. Work in this area had already begun in the summer of 2021 and was continued in 2022. CTS EVENTIM complies with the deadline set by the EU Commission (December 27, 2022).

To ensure this, CTS EVENTIM systematically recorded all relevant contractual relationships with data recipients in third countries and evaluated the underlying data

transmission. In cases where transmission cannot be avoided, CTS EVENTIM minimised any existing risks through appropriate technical or organisational measures and concluded standard contractual clauses to ensure a legally reliable basis for the transmission.

With this activity, CTS EVENTIM continues what was already begun in 2020, namely to systematically minimise to the extent possible for the Company any risks for affected persons that could result from unauthorised access to personal data, e.g., by US authorities. The data protection officer’s main focus of activity in 2022 was to provide general advice on data protection law, particularly concerning topics focused upon by the German data protection regulatory authorities (e.g., data transfers to ‘third countries,’ cookies, guest access).

A new version of the ‘standard contractual clauses’ was published in 2021. Standard contractual clauses regulate measures for data protection when transmitting data to ‘unsafe third countries,’ which notably also include the United States of America. The GDPR also enables other mechanisms to ensure that third-country transmission conforms to data protection requirements, although in practice, particular use is made of the standard contractual clauses. A transition period was in effect until December 27, 2022 to replace the predecessor version.

CTS EVENTIM used this as an occasion to require all subsidiaries to thoroughly review all data transfers to subcontractors, to determine whether they are associated with third-country transfers and, if so, to assess the associated risks for affected persons – if the transfer cannot be fully avoided, e.g., by changing the subcontractor. Insofar as risks exist, the standard is to select technical or organisational measures that mitigate the risk associated with the transfer.

In addition, the data protection officer informed the employees on a regular basis about current topics related to data protection, reviewed company processes related to data protection on an as-needed basis, and worked on adapting them where necessary or practical.

# 4. Environmental and Climate Protection

In the current 2022 NFR, the topic of environmental and climate protection is positioned in the area of Live Entertainment. Based upon the event organisers belonging to the CTS Group, an entire range of examples is given for the use of solutions as a contribution to climate protection. These include measures such as avoiding waste by using returnable cups, providing drinking water stations, instituting waste separation and waste deposits, and using dry toilets to reduce water usage.

The materiality analysis performed for this year's report has shown that environmental and climate protection is not essential for the CTS Group, however, and is therefore not a core topic. This is because business activities without notable production or transport activities result in comparably little CO<sub>2</sub> or other greenhouse gas emissions.

#### 4.1. ENVIRONMENTAL AND CLIMATE PROTECTION: TAXONOMY ELIGIBILITY AND ALIGNMENT

Environmental and climate protection as well as the responsible handling of resources are important social obligations, including for CTS EVENTIM and event organizers belonging to the Group.

While the Non-Financial Report still listed an entire series of examples for the use of energy-efficient solutions or collaborations with public transportation in the

Ticketing and Live Entertainment segments prior to the outbreak of the COVID-19 pandemic, the topic of environmental and climate protection lost its prominent position in the 2020 report due to a lack of events, and was consequently omitted from reporting.

#### 4.2. THE EU TAXONOMY AS A NEW SUBJECT OF NON-FINANCIAL REPORTING

For the first time in the present 2022 NFR, in addition to taxonomy eligibility, taxonomy alignment for the first two environmental goals (climate change mitigation and climate change adaptation) must also be reported. The Paris Climate Accords of 2015 form the starting point for a corresponding EU Regulation and an associated reporting duty. The primary objective of the international agreement is to limit global warming to significantly less than 2°C, and if possible less than 1.5°C. The global community is also committing to reduce global CO<sub>2</sub> emissions by 80 to 95 percent by 2050.

In this connection, central roles are played at the EU level by the **European Green Deal**, which aims to achieve carbon neutrality for Europe by 2050, and the **EU Action Plan on Financing Sustainable Growth**. These plans include redirecting finances into 'ecologically sustainable' activities. The **EU Taxonomy**

(**EU Taxonomy**), on the other hand, is a classification system that clearly defines what is considered an 'ecologically sustainable activity.'

**Pursuant to the EU Regulation**, as of January 1, 2022, companies must state in their **non-financial declaration** the proportion of figures for revenues, capital expenditures (CapEx), and operational expenditures (OpEx) that are associated with ecologically sustainable economic activities within the meaning of the EU Taxonomy, and which significantly contribute to achieving six defined EU environmental objectives.

The criteria for ecologically sustainable economic activities within the meaning of the EU Taxonomy are

- Substantial contribution to realising one or more environmental objectives
- No significant harm to one or more environmental objectives (DNSH)
- Maintaining minimum protection for work safety and human rights

The environmental goals pursuant to the EU Taxonomy are

- Climate change mitigation (since 2021)

- Climate change adaptation (since 2021)
- Sustainable use and protection of water and maritime resources
- Transition to a circular economy
- Pollution prevention and control
- Protection and restoration of biodiversity and ecosystems

Since 2021, companies must determine whether their business activities are **taxonomy-eligible** within the meaning of the EU Taxonomy. Initially this involves activities related to the two climate-related environmental goals of **climate change mitigation** and **climate change adaptation**, for which the EU has already published criteria. If economic activities are taxonomy-eligible, companies must then determine the proportion of revenues, capital expenditures, and operating expenditures of the taxonomy-eligible business activities in relation to the company's total activities.

In addition, beginning in 2022 there must also be an audit to determine whether taxonomy-eligible business activities in conjunction with the environmental goals also fulfil the assessment criteria for taxonomy-**aligned** activities. Whereas in taxonomy eligibility, the focus is on the question of whether an economic activity potentially contributes to the defined environmental goals, the

review of alignment involves the activity's actual substantial contribution to an environmental goal without adversely affecting a different environmental goal (Do No Significant Harm – DNSH). Finally, the performance of the activity must satisfy prescribed minimum social standards.

#### 4.3. RELEVANT ECONOMIC ACTIVITIES OF CTS EVENTIM WITHIN THE MEANING OF THE EU-TAXONOMY

During the fiscal year, a working group at CTS EVENTIM consisting of employees responsible for controlling and the Communications department, in collaboration with an external service provider, performed an analysis of business activities, compared them with the economic activities from Commission (EU) Delegated Regulation 2001/2139, and thereby determined which activities must be declared as relevant and therefore taxonomy-eligible. The result shows that the following business activities of CTS EVENTIM are taxonomy-eligible:

- Live Entertainment (13.1.)
- Venues (playing venues) whose operation is part of the Live Entertainment segment (13.1)
- IT services (8.2)

In the **Live Entertainment** business unit, CTS EVENTIM engages in taxonomy-eligible activities related to the environmental goal of climate change adaptation by producing live stage appearances and events, and by providing technical expertise for these events. This classification is based upon the business model, which overlaps with the description of Annex II, as well as the NACE code belonging to the business activity.

Annex II of EU Regulation 2020/852 states under item **13.1.:**

#### CREATIVE, ARTS, AND ENTERTAINMENT ACTIVITIES

‘Creative, arts, and entertainment activities include [...] the **production** and **promotion** of, and participation in, **live performances, events**, or exhibits, and the **provision** of artistic, creative, or **technical skills** for the production of artistic products and the **live performances.**’

The same item also applies to the subsegment of the Live Entertainment segment, the **operation of arenas and event locations**. Similar to the higher-level segment, this activity is declared taxonomy-eligible.

With a focus on the **IT services** provided by CTS Solutions, the CapEx and OpEx posted up to that point are likewise declared taxonomy-eligible. The business model of CTS Solutions as an internal service provider

for CTS EVENTIM is based upon the development, adaptation, and updating of software, and therefore overlaps with descriptions and definitions of activity in the taxonomy regulations.

Annex II of EU Regulation 2020/852 specifies under item **8.2.:**

#### RENDERING OF INFORMATION TECHNOLOGY SERVICES

**‘Writing, modifying, testing and supporting software;** planning and designing computer systems that integrate computer **hardware, software and communication technologies;** and other **professional** and technical computer-related activities.’

There is no declaration of taxonomy eligibility in the **Ticketing** segment. This is due to the lack of clear indicators (e.g., NACE codes) and insufficient overlap with descriptions in the EU regulation. Because no activities were performed in 2022 for the economic activities described in Commission (EU) Delegated Regulation 2022/1214 and in Annex XII, reporting pursuant to Annex XII of Commission (EU) Delegated Regulation 2021/2178 does not apply.

#### 4.4. DETERMINING TAXONOMY ELIGIBILITY

As a result, the proportion of the taxonomy-eligible revenue to total revenue is 73 percent, the proportion of the taxonomy-eligible capital expenditures to total investments is 48 percent, and the proportion of taxonomy-eligible operating expenditures to the corresponding grand total is 53 percent. The complete reporting form for the EU taxonomy can be found on page 32 in the notes to the financial statements.

The ratio of taxonomy-eligible economic activities with respect to capital expenditures and operating expenditures has therefore remained relatively constant compared to the last reporting year. Revenue is higher than in the prior year, however. This is primarily due to strong business growth in the area of Live Entertainment as a result of reduced COVID restrictions.

A duplicate entry when assigning the revenue, capital expenditure, and operating expenditure KPIs in the numerator across the economic activities could be ruled out, since a direct and non-overlapping assignment of accounts and cost centres from the controlling system was possible.

CTS Eventim EU Taxonomy	Revenues <sup>1</sup> [EUR'000]	CapEx <sup>2</sup> [EUR'000]	OpEx <sup>3</sup> [EUR'000]
Numerator	1,410,228	23,474	22,571
Denominator	1,925,803	48,510	42,783
<i>KPI</i>	73%	48%	53%

<sup>1</sup> Consolidated revenue according to IFRS subgroup Live (numerator) and CTS Group (denominator)

<sup>2</sup> CapEx = Addition of intangible assets and property, plant, and equipment subgroup Live/CTS Solutions (numerator) and CTS Group (denominator)

<sup>3</sup> HR-related topics, servicing/maintenance/repairs, leasing expenditure according to IFRS subgroup Live/CTS Solutions (numerator) and CTS Group (denominator)

To **quantify revenue, CapEx, and OpEx pursuant to the requirements of the EU Taxonomy**, there are definitions of numerators and denominators in each case that are used to calculate the percentage of taxonomy-eligible revenues, investments, and operating costs. A materiality threshold has not been defined.

In the case of **revenue**, the numerator refers to goods and services associated with taxonomy-eligible economic activities (consolidated revenue for subgroup Live Entertainment pursuant to the Group profit and loss statement according to IFRS), while the denominator refers to the consolidated net revenue of the entire company (consolidated revenue CTS Group pursuant to Group profit and loss statement according to IFRS).

In the case of **capital expenditures**, the numerator reflects assets or processes associated with taxonomy-eligible economic activities, and includes additions of property, plant, and equipment and intangible assets prior to depreciation and new valuation, as well as additions of property, plant, and equipment and intangible assets from corporate mergers (addition of intangible assets and property, plant, and equipment according to IFRS without financial investments and without IFRS16 subgroup Live Entertainment and CTS Solutions). The denominator includes the same items for the entire company (addition of intangible assets and property, plant, and equipment according to IFRS without financial investments and without IFRS16 CTS Group).

In the case of **operating expenditures**, the numerator corresponds to assets or processes associated with taxonomy-eligible economic activities and relates to direct costs: training costs and HR-relevant costs, research & development, building refurbishment activities, short-term leasing, maintenance, and repair. The denominator in turn refers to the same cost items for the entire company (essentially expenses from HR-relevant topics in the other operating expenditures (e.g., employee training); equipment rental/leasing; maintenance/repair and IFRS16 leasing of the CTS Group). Here the EU Taxonomy deviates from the generally applicable definition of operating expenditures.

The previously performed calculation of the percentage of revenue, investments, and operating expenditures in connection with assets or processes associated with taxonomy-eligible business activities is based upon the Group accounting data, which form the basis for the consolidated annual financial statements. This involves actual values; estimates were not required.

#### 4.5. DETERMINING OF TAXONOMY ALIGNMENT

To determine taxonomy alignment, the revenues, capital expenditures, and operating expenditures determined to be taxonomy-eligible must satisfy “Technical

Assessment Criteria” (substantial contribution and DNSH) and must meet requirements for minimum safeguards (cf. 3.1) and an associated analysis must be performed.

The assessment criteria for taxonomy alignment were reviewed at the level of the two taxonomy-eligible economic activities. A climate risk analysis and other associated assessments are needed to satisfy the criterion of substantial contribution. These were not implemented in the reporting year. The requirements for taxonomy alignment are therefore not fulfilled, and the CTS Group has no taxonomy-aligned revenues, capital expenditures, and operating expenditures.

Because only revenues from activity 13.1 were identified as taxonomy-eligible, the alignment test was performed only for this activity. For this activity, there are five requirements for substantial contribution (cf. Commission (EU) Delegated Regulation 2021/2139), all of which require a climate risk analysis. The climate risk analysis and consistent measures are therefore a necessary condition for presenting the revenues from the aforementioned activity as taxonomy-aligned.

This climate risk analysis is likewise necessary for determining the taxonomy-aligned capital expenditures in activity 13.1 and activity 8.2. There are no defined DNSH criteria for these activities. Because taxonomy

alignment could not be demonstrated for either the revenues or the capital expenditures, there also no taxonomy-aligned operating expenditures.

In addition, the minimum safeguards criteria must be satisfied for all KPIs (revenues, capital expenditures, operating expenditures) reported as taxonomy-aligned. These involve the topics of human rights, corruption, taxes, and fair competition. No analysis was performed because there were already unfulfilled criteria for substantial contribution for the current fiscal year.

With the restart of the Live Entertainment industry following the lifting of COVID restrictions and the associated resumption of business activity, CTS EVENTIM firmly intends to promptly plan a climate risk analysis and more extensive analyses concerning minimum safeguards in the respective areas, and to introduce appropriate measures based upon the results.

# 5. Customer Focus and Customer Service



The satisfaction of end customers, business customers, sales partners, media partners, and other business partners is one of the highest goals for the entire Group. It is a decisive factor in the continued success of CTS EVENTIM. The Company is therefore thoroughly engaged in ensuring the usability, performance, and availability of its systems and platforms that contribute to this goal. Its efforts include regular reporting on these topics to the Executive Board as part of the internal risk reporting system.

In addition to optimising its own structures and processes, the Company also relies upon collaboration with external partners. The data centres located in Germany, for example, are operated by a vendor that ensures the confidentiality, availability, and integrity of the data and processes. Its data centres are comprehensively certified in accordance with the requirements specified by CTS EVENTIM: they meet the EN ISO standards 27001 for IT security and 9001 for quality management, the PCI standard for cashless payment systems, and the ISAE standard for the documentation of financial processes. Average system availability in 2022 was more than 99.9 percent, the same as in the previous year.

The satisfaction of end customers and business customers is an important topic for CTS EVENTIM, and is systematically evaluated in order to provide corporate management with a robust basis for decision-making.

## 5.1. CUSTOMER SATISFACTION

### END CUSTOMER SATISFACTION

Rating portals and social media platforms provide consumers with an increasing number of options for obtaining information through feedback from other end customers. For this reason and others, customer satisfaction is enormously important for business success in e-commerce.

CTS EVENTIM thus continuously measures customer satisfaction through surveys of its end customers regarding their satisfaction with its online shop, customer service, and purchasing process. Direct feedback from customers is used to continuously improve the online platforms and associated processes. An invitation to participate in a customer survey is continuously sent to buyers via email two days after purchase. The NPS is 37 once again for the entire year 2022, and is therefore unchanged compared to 2021 (post-purchase survey with 101,905 participants in 2022).

CTS EVENTIM obtains customer feedback in the Live Entertainment segment as well. Following attendance at a live event, CTS EVENTIM surveys visitors through a 'fan report' to ascertain their satisfaction with the event.

The Company implemented a series of projects in Ticketing and Live Entertainment during the reporting year:

EVENTIM.Pass, an instrument that should contribute to reducing the secondary market. EVENTIM.Pass is an internally developed system for fully digital, secure delivery and management of admission tickets. Offering digital and personalised tickets through EVENTIM.Pass enables the traceable and secure forwarding and reselling of tickets within a closed system. Ticketholders can also be contacted via EVENTIM.Pass to offer even more comprehensive direct customer service.

The fanSALE platform operated by CTS EVENTIM is an ongoing alternative for the secondary ticketing market. It is now available in 13 countries in 2022 (Germany, Great Britain and Northern Ireland, Italy, Netherlands, Switzerland, Spain, Denmark, Norway, Brazil, Sweden, Finland, Austria, and Poland).

Improvements in the online shop include combined listing of search results (search results for a series of events are displayed together, rather than each event individually). This allows users to find appropriate events more easily. Hotel offerings have also been integrated. Another addition worth noting is the introduction of a waiting list in the event of presales or sold-out events. Users can place themselves on a waiting list and receive a reminder by email when tickets are (once again) available. The shopping basket was also generally optimised by concentrating on sales-relevant contents and including the display of cross-sale offers. The goal is to use these and other measures to enhance sales performance ('conversion rate'), as well as to enhance revenue and increase customer loyalty.

The individual CTS EVENTIM companies interact intensively with end customers and respond to their positive and negative feedback. Feedback from customers on social networks or by email is answered by a specialised service provider or by internal departments. The production, marketing, and booking departments use customer feedback to find potential areas for systematic improvement.

## BUSINESS CUSTOMER SATISFACTION

Maintaining long-lasting and positive business relationships is a high priority for CTS EVENTIM. Selected measures were implemented in the Group's products during the past reporting year as well, with the goal of increasing business customer satisfaction.

At the beginning of the past fiscal year, for example, the technical service for the simplified reverse transaction of voucher payouts was made available at no cost. End customers could make use of the statutorily regulated claim for payouts of unused vouchers. CTS EVENTIM created a web form for this purpose that enabled customers to easily register vouchers with the respective event organisers for payout. The Promoter Voucher Portal for event organisers was expanded and a reporting system was set up to allow mass processing and save a great deal of processing time.

The CTS Group is also constantly making efforts to optimise its systems and make them barrier-free. For example, fees for purchases through the Call Centres were reduced in the reporting year. Shipping costs for telephone orders were reduced from €7.50 per order to the amount on the Webshop, namely €5.90. The telephone number for telephone orders of tickets for

persons requiring wheelchairs and for severely disabled persons was also changed from a toll number (01806) to a local GEO number with a Bremen prefix.

Business customers can use the EVENTIM Business Portal (<https://www.eventim-business.de/>) to obtain information on products at any time and to view sales analysis tools. Distributors also regularly receive information via email about current developments at CTS EVENTIM, such as system updates and training offers. The public area of the website contains general information about CTS EVENTIM and our portfolio of products and services. The portal was further optimised during the reporting year and was enhanced with a password-protected customer area for service organisers as well. The password-protected area includes contacts, documents for download, forms for requesting services, a FAQ list, links, and much more. At the same time, procedures were shortened by offering online forms to apply for an event venue. The request for an event venue is transmitted exclusively through the customer area of the website. The form in the menu Services → Event → Event venue replaces the former transmission paths of the event data and is suitable both for events with standing areas as well as events with a seating plan.

There were also a number of initiatives for upgrading tickets with package offerings. Through close collaboration with venue operators and promoters, offers should be bundled with additional special services, such as parking spaces, loges, fast lane, food & beverages, sound check, etc. This is intended to create added value for end customers in order to increase the event organiser's earnings.

As a result of the pandemic, all physical reservations offices for tickets were eliminated. To facilitate access, above all for selected Family Entertainment products, CTS EVENTIM entered into a collaboration with the technical services provider epay to sell tickets through food retail establishments, such as REWE, throughout Germany. This setup allows ticket purchases by customers who do not have or prefer digital sales channels, or do not have or prefer access to digital modes of payment. Moreover, offering tickets in a fixed physical location can provide a scope of coverage supported by the retail partner's marketing activities and promoted by dissemination through the media. This should increase sales rates through collaborations with retail chains.

Similar to the EVENTIM.Inhouse product, customer sentiment in the various German regions is captured through a customer management system for the EVENTIM NET product as well.

User numbers on the various communication channels of EVENTIM Sports have increased substantially. Work on the business website is completed and the site is scheduled to go live at the beginning of 2023. Customer satisfaction surveys show unchanged high satisfaction levels. The annual survey of sports customers produced a value of 7.5 on a scale of 10, as did the first survey conducted for merchandising customers.

EVENTIM.Inhouse offered customised customer events on various topics during the reporting year.

## CUSTOMER SERVICE

Complaints are important incentives for CTS EVENTIM to improve its services and systems. Feedback from individual customers can be widely disseminated on rating platforms and social media, such as the Company's approximately 669,741 followers on Facebook.

In the first half of the reporting year 2022, the customer service department was still facing a very high number of customer queries regarding events that were postponed or cancelled due to the COVID-19 pandemic. This number was reduced in the second half of the year following the lifting of official restrictions and the associated restart of Live Events. These reverse transactions

and notification of customers for all of the postponed or cancelled events involved significant organisational effort and a great deal of communication with customers.



# 6. Safety Concepts for Events



The safety and security of guests and attendees at the Company's own events is a top priority for CTS EVENTIM. The Company therefore prepares individualised safety/security concepts for its events, which are tailored to the local circumstances (infrastructure, building, personnel resources, attendee structure, other external and internal influential factors). To the extent still required by the pandemic, the Company also implemented hygiene measures in fiscal year 2022 as part of the safety/security concept. A number of events were therefore conducted under 3G (vaccinated, recovered or negative test result), 2G (vaccinated or recovered), and 2G+ (vaccinated or recovered plus negative test result) rules, depending upon the pandemic conditions, without the detection of any infection clusters. These measures have been gradually relaxed since March 2022 and are now no longer necessary in most cases. A few event organisers insist on hygiene measures only for the backstage areas and the performers' immediate surroundings.

During the pandemic, the LANXESS arena operated by CTS EVENTIM provided its expertise to external event organisers and helped in preparing safety/security and hygiene concepts, as well as dealing with officials during the event permitting process.

During all phases when rapid antigen tests were an important component in the hygiene concepts and admission rules, the LANXESS arena operated a rapid

antigen test centre on its grounds. This allowed attendees, event organisers, employees, and crews to be tested quickly and easily on the way to work or to the event.

If pandemic conditions once again require the presence of testing or vaccination centres of a corresponding magnitude, the LANXESS arena has a capable service provider that will enable it to quickly prepare an appropriate infrastructure within a few days.

The team at FKP Scorpio implemented infection protection and hygiene concepts during the phase of the cultural restart. This topic is not currently significant, but FKP Scorpio is very well prepared for any recurrence with appropriate plans and continued employee training. The 'Festival' workshop, hosted by one of the participating police stations and the interorganisational working group for creating a common safety/security standard, continues to exist and to ensure security/safety and the exchange of ideas.

Apart from the examples of hygiene and health protection concepts of event organisers and in playing venues operated by CTS EVENTIM, section 43 of the Model Assembly Ordinance (MVStättVO) in Germany generally requires event organisers, operators, and the authorities responsible for order and security to agree

on a safety/security concept. In Germany, this agreement is a requirement for the issuance of an official 'permit for conducting the event.'

To reduce safety/security risks at events, CTS EVENTIM relies on both event organisers and cross-sector collaborations. One example in Germany is the 'Festival' workshop, hosted by one of the participating police stations in the federal cooperative network of authorities and organisations responsible for safety/security.

As part of the safety/security concepts for their events, organisers of large festivals – such as FKP Scorpio and Argo Konzerte GmbH – form a coordinating group with all event organisers participating in the respective festival and external experts in order to ensure safety and security at the festival. When events occur, the committee meets on a quarterly basis to coordinate safety/security topics across the different festivals and to develop common recommendations for action. The goal is to implement standardised processes that will apply independently of the respective festival.

# 7. Compliance Management



CTS EVENTIM acts according to acknowledged principles of good corporate governance, as also specified in the Declaration of Compliance with the German Corporate Governance Code pursuant to section 161 AktG.

The DCKG checklist was used to verify that CTS EVENTIM has generally implemented the requirements of the German Corporate Governance Code (DCKG) or received an exception through an appropriate 'explain clause.' The Company respects the rights of its customers, employees, and business partners, strives for fair competition, and requires all employees to obey applicable legal and statutory requirements. This also includes the observance of human rights as they relate to employee issues and social issues (cf. also employee issues and safety/security concepts).

Compliance is a core responsibility at CTS EVENTIM and is considered a fundamental element in functional and ethical corporate governance.

The Group operates a compliance management system (CMS) to ensure adherence to the compliance requirements that are essential for the Group. This system was designed in accordance with the 'generally accepted standards for the audit of compliance management systems' established by the Institut der Wirtschaftsprüfer (German Institute of Public Accountants), IDW PS 980. The organisational structures and procedures of the CMS are continuously refined based upon these

standards. CTS EVENTIM has also defined relevant objectives for CMS that are aligned with the corporate culture.

## OBJECTIVES AND CULTURE

The purpose of the CMS is to prevent violations of applicable laws and ethical principles by CTS EVENTIM and its employees in business transactions. The CMS pursues the following general objectives:

- Maintaining trust in the Company and upholding its reputation
- Orientation and empowerment of employees
- Protecting enterprise value
- Fulfilling legal obligations

CTS EVENTIM has codified its understanding of ethical conduct in a binding group-wide Code of Conduct. This Code of Conduct serves as a central guideline for all professional activities and business relationships. It sets standards for ethical conduct that transcend national borders, company regulations, and legal systems. The Code of Conduct therefore serves as a guideline for the entire Group and contains, among other things, regulations concerning conduct with business partners

to prevent corruption and conflicts of interest, as well as rules on environmental and climate protection. All employees of the Group are required to observe these principles of conduct. Employees are encouraged to raise awareness of these principles among their business partners and suppliers as well.

A compliance 'relevance analysis' (Compliance Risk Assessment 2022) was prepared in the first quarter of the reporting year. Performance of the 'management sign-off,' as well as raising awareness among the newly consolidated companies, is an ongoing process in the reporting year.

Additional Compliance Group Guidelines were updated and published in the first quarter of 2022. New Group guidelines were not decided upon.

The requirements of the EU Whistleblower Directive and the national implementing legislation for whistleblower protection planned for 2021 could not be fully implemented because the national implementing legislation will come into force only in 2023.

## ORGANISATIONAL STRUCTURES AND PROCEDURES

The Executive Board bears overall responsibility for compliance. This includes the introduction, regular monitoring, and continuous improvement of the CMS. The Executive Board ensures the appropriate availability of resources and supervises the implementation of compliance measures. It appointed a compliance officer for CTS EVENTIM AG & Co. KGaA, who coordinates the implementation and refinement of the CMS within the Group. The compliance officer reports directly to the Executive Board.

Compliance coordinators were also appointed in the controlled subsidiaries.

In addition to the Code of Conduct, Group guidelines published in the controlled subsidiaries for the areas of anticorruption/conflicts of interest, competition and antitrust law, capital market compliance, data protection, and information security remained valid in the reporting year.

Employees received the guidelines in 2022 in the context of a training session. Training was performed at the companies DTS and EDGE, and with relevant individuals of the companies in Brasil and the USA. By signing off on these measures, the respective general managers acknowledge their adherence to the compliance requirements.

CTS EVENTIM has also continued the confirmation process ('sign-off') already introduced for the controlled subsidiaries in 2019. It stipulates that the management of these companies acknowledge the compliance requirements and their adherence to them. The goal of the process is to anchor the compliance principles of the Code of Conduct, as well as the relevant Group guidelines and the similarly applicable requirements for organisational structures and procedures, within the controlled subsidiaries.

Based upon the recommendations of the German Corporate Governance Code, CTS EVENTIM has an internal whistleblowing management system with a whistleblower committee in order to allow the company to receive and assess whistleblowing notifications from employees. This simplifies the reporting and resolution of whistleblowing notices for possible breaches of compliance or intentional actions that are damaging to the business, and illegal practices that endanger the Company's reputation and could lead to financial losses. The basic principles of whistleblowing management therefore include protecting the whistleblower against reprisals.

1. No whistleblowing notifications were received through the whistleblower system in the reporting year 2022.
2. Because the EU Whistleblower Directive was not yet implemented into national law as of the balance sheet date, this measure was postponed to 2023.

With the implementation of the directive in national law, a new whistleblowing system is implemented accordingly.

Training was conducted in 2022 in the form of individual onboarding events. These were conducted with the respective Managing Director, Chief Finance Officer, and Local Compliance Coordinators.

In the period of January to March 2022, onboarding events were conducted in Brazil and the USA within the companies GADET, Barracuda, EDGE, and DTS.

The guidelines in the focus groups 'Purchasing,' 'Sales,' and 'Consulting & Support' are the subject matter of a training session every two years (anticorruption training and basics of compliance management), which will be held next in 2023.

The Compliance Officer sets up a digital meeting every two months with the Local Compliance Coordinators (LCCs) to discuss compliance updates. The LCCs in turn are responsible for informing and training the employees on site.

The controlled subsidiaries are required to report their operational compliance risks once per quarter using the company-wide risk and opportunity management system, which has been adapted to the new requirements of the IDW audit standard PS 340.

## **MONITORING AND IMPROVEMENT**

One of the principles of CTS EVENTIM is to continuously improve and refine the CMS. The relevant guidelines and compliance measures were also reviewed in 2022. Risk assessment is considered in audit planning.

There could also be necessary adaptations based upon the audit results from the internal audit department.

In 2022, the implementation status from all audits was reviewed every three months, with a pause between the months of March and October

# 8. Responsibility as an Employer and Career Development

Qualified and motivated employees and junior staff form the basis for the success of CTS EVENTIM. As part of its business activity, CTS EVENTIM also strives to fulfil its responsibility of adherence to human rights. In its group-wide Code of Conduct, CTS EVENTIM has stated that the Company respects internationally acknowledged human rights and rejects any form of forced labour or child labour.

The director of Human Resources reports directly to the CEO. The HR strategy is refined in consultation with the Executive Board. In this way, employee-related issues are directly integrated into the central decision-making processes. The Human Resources (HR) area is an internal service provider for all subsidiaries from the Ticketing segment. HR also performs a consulting function for the Live Entertainment segment and the international organisation.

HR management of the international subsidiaries is based upon a uniform framework, which the subsidiaries use to structure their respective HR management processes. The subsidiaries are responsible for the initiation and implementation of HR measures, since their local presence allows them to be aware of their employees' needs.

The HR area is responsible for protecting and supporting the 3,503 employees (as of 31 December 2022) throughout the Group, as well as retaining talent within

the Company. The tasks of HR management include implementing innovative concepts and providing digital solutions for employees to facilitate their day-to-day work. One significant contribution in this regard is HR software that provides various self-service functions and information to managers and employees. The purpose is to promote a workplace culture that embodies the central values of performance, customer focus, individual initiative, creativity, and entrepreneurship.

Short-time work expired in almost all companies on 30 June of the reporting year. One part of the CTS Group uses the inflation compensation bonus to support employees. These are intended to minimise the financial losses suffered by employees and to retain talent at the CTS Group.

In addition to flu vaccinations, the CTS Group also offered COVID-19 vaccinations in 2022.

Remote work is still possible in 2022, although we encourage employee presence in the office to promote cohesion and innovation.

Compensation measures are monitored and coordinated by the HR department in the course of their daily duties. Internationally, the compensation structure is managed based upon budgets oriented to the regional markets.

No salary review was performed in 2022 and there is no benchmarking. Beginning in October, one part of the CTS Group used the inflation compensation bonus to support all employees as a sign of solidarity in times of rising cost of living and energy costs. HR decides for Ticketing Deutschland and HQ, while the managing directors decide specifically for the Live companies based upon the business situation.

The focus on continuing professional and personal development of managers and employees is affirmed by the goal formulated in the Leadership@EVENTIM management approach and expanded in 2019: In this approach, managers are encouraged to give their employees creative leeway to take on ambitious and multifaceted tasks. Managers should also show that they value their employees, actively solicit feedback from them, and serve as examples for a culture of positive approach to errors, where one can learn and improve. This concept was the basis for developing feedback formats to support the further development of employees. These formats include the 360° Feedback system, particularly for employees in the Ticketing segment in Germany.

Another focus was on giving employees the opportunity to actively participate in cross-function and cross-hierarchy teams aimed at the further development of the Company and their own work environment. In 2022, a

review of Group benefits was conducted together with a group of employees.

To further increase employee satisfaction, it is important to understand their expectations. The Company therefore surveys new and existing employees, as well as employees leaving the Company, on a regular basis. In Germany, the company rating portal Kununu is also an important source for CTS EVENTIM to understand how it is perceived as an employer by third parties and how to improve this perception. HR specialists comment on assessments there and individually address criticisms expressed by employees, former employees, or applicants. If necessary, they invite those giving the feedback to engage in a direct dialogue.

There was a stronger focus in 2022 on active search in order to fill important positions in a very difficult labour market.

Pulse surveys were sent out once per quarter in 2022 to collect information on relevant personal and professional topics, and to address them in a specific manner. The results of the surveys are incorporated into communication with the employees. The HR area organises a variety of exchange and information formats to ensure a two-way flow of communication.

### 8.1. PERSONAL AND SKILLS DEVELOPMENT

Increasingly short innovation cycles are also changing the work processes in Ticketing and Live Entertainment. To secure growth opportunities for itself using modern HR management concepts, CTS EVENTIM strives to continuously renew and expand the knowledge available within the organisation through recruitment, education and training programs, and the promotion of internal talent.

The goals of HR management at CTS EVENTIM include systematically recording and promoting all human resources potential throughout the Group. Similarly, 'mental monopolies' (i.e., knowledge restricted to a single individual) must be eliminated and open positions should be filled from within the Company's own ranks. In the 360° Feedback, managers and peers give assessments of an employee's performance and potential. Career development opportunities are then discussed in a one-on-one meeting.

An e-learning pilot was also made available in 2022. Selective individual measures were also implemented. These notably include development centres, where leadership potential is discussed. Another example is a German language course for English-speaking employees.

The area of advanced training overall continues to be restrictively managed with an eye on costs.

In-house training is a complementary component for CTS EVENTIM to meet its current and future needs for a qualified workforce.

## 9. Limited Assurance Report of the Independent Auditor

To CTS EVENTIM AG & Co. KGaA, Munich

We have performed an independent limited assurance engagement on the separate Group non-financial report of CTS EVENTIM AG & Co. KGaA (hereinafter the 'Company') for the business year from January 1, 2022 to December 31, 2022.

### MANAGEMENT'S RESPONSIBILITY

The legal representatives of CTS EVENTIM AG & Co. KGaA are responsible for the preparation of the Group non-financial report for the period from January 1 to December 31, 2022 in accordance with §§ 315c in conjunction with 289c to 289e HGB and with Article 8 of REGULATION (EU) 2020/852 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (hereinafter 'EU Taxonomy Regulation') and the supplementing Delegated Acts as well as the Company's own interpretation of the wordings and terms contained in the EU Taxonomy Regulation and in the supplementing Delegated Acts as disclosed in Section 'EU-Taxonomie' (EU Taxonomy) of the non-financial report.

This responsibility of the legal representatives includes the selection and application of appropriate methods for non-financial reporting and the use of assumptions and estimates for individual non-financial disclosures which are reasonable under the given circumstances. Furthermore, the legal representatives are responsible for the internal controls they deem necessary for the preparation of non-financial reports that are free from material misstatements due to fraudulent activities (manipulation of the non-financial report) or errors.

The EU Taxonomy Regulation and the supplementing Delegated Acts contain wordings and terms that are still subject to substantial uncertainties regarding their interpretation and for which not all clarifications have been published yet. Therefore, the legal representatives have included a description of their interpretation in Section 'EU Taxonomie' (EU Taxonomy) of the Group non-financial report. They are responsible for its tenability. Due to the innate risk of diverging interpretations of vague legal concepts, the legal conformity of these interpretations is subject to uncertainty.

### INDEPENDENCE AND QUALITY ASSURANCE OF THE AUDITING FIRM

In performing this engagement, we applied the legal provisions and professional pronouncements regarding independence and quality assurance, in particular the Professional Code for German Public Auditors and Chartered Accountants (in Germany) and the quality assurance standard of the German Institute of Public Auditors (Institut der Wirtschaftsprüfer, IDW) regarding quality assurance requirements in audit practice (IDW QS 1).

## AUDITOR'S RESPONSIBILITY

It is our responsibility to express a conclusion on the Group non-financial report based on our work performed within a limited assurance engagement.

We conducted our 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, issued by the International Auditing and Assurance Standards Board (IAASB). Accordingly, we have to plan and perform the assurance engagement in such a way that we obtain limited assurance as to whether any matters have come to our attention that cause us to believe that the Group non-financial report of the Company has not been prepared, in all material respects, in accordance with §§ 315c in conjunction with 289c to 289e HGB and with the EU Taxonomy Regulation and the supplementing Delegated Acts as well as the interpretation of the wordings and terms contained in the EU Taxonomy Regulation and in the supplementing Delegated Acts by the legal representatives as disclosed in Section 'EU Taxonomie' (EU Taxonomy) of the Group non-financial report.

As the assurance procedures performed in a limited assurance engagement are less comprehensive than in a reasonable assurance engagement, the level of

assurance obtained is substantially lower. The choice of assurance procedures is subject to the auditor's own judgement.

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

- Obtaining an understanding of the structure of the Company's sustainability organization and of stakeholder engagement
- Inquiries of legal representatives and relevant employees involved in the preparation of the Group non-financial report respecting the preparation process, the applicable internal control system for this process and regarding disclosures in the Group non-financial report.
- Identification of likely risks of material misstatements in the Group non-financial report
- Analytical assessment of selected disclosures in the Group non-financial report
- Comparison of selected disclosures with the corresponding data in the consolidated financial statements and group management report
- Evaluation of the presentation of the non-financial report

- Evaluation of the process for the identification of taxonomy-eligible economic activities and corresponding disclosures in the Group non-financial report

The legal representatives have to interpret vague legal concepts in order to be able to compile the relevant disclosures according to Article 8 of the EU Taxonomy Regulation. Due to the innate risk of diverging interpretations of vague legal concepts, the legal conformity of these interpretations and, correspondingly, our assurance thereof are subject to uncertainty.

## CONCLUSION

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the separate Group non-financial report of CTS EVENTIM AG & Co. KGaA, Munich, for the business year from January 1, 2022 to December 31, 2022 has not been prepared by the legal representatives, in all material respects, in accordance with §§ 315c in conjunction with 289c to 289e HGB and with the EU Taxonomy Regulation and the supplementing Delegated Acts as well as the interpretation disclosed in Section 'EU Taxonomie' (EU Taxonomy) of the Group non-financial report.

## RESTRICTION OF USE/GENERAL ENGAGEMENT TERMS

This assurance report is issued to and for purposes of CTS EVENTIM AG & Co. KGaA only.

The engagement, in performance of which we provided the aforementioned services for CTS EVENTIM AG & Co. KGaA was governed by the General Engagement Terms for Wirtschaftsprüfer und Wirtschaftsprüfungsgesellschaften (Allgemeine Auftragsbedingungen für Wirtschaftsprüfer und Wirtschaftsprüfungsgesellschaften) in the version dated January 1, 2017 (<https://www.kpmg.de/bescheinigungen/lib/aab.pdf>). By reading and using the information contained in this assurance report, each recipient confirms notice of the provisions contained therein (including the limitation of our liability for negligence to €4 million as stipulated in No. 9 of the General Engagement Terms (AAB)) and accepts the validity of those provisions in relation to us.

Hamburg, March 10, 2023

KPMG AG  
Wirtschaftsprüfungsgesellschaft

Krause

ppa. Althoff

## 10. Imprint

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# Annex

## PROPORTION OF REVENUE FROM GOODS OR SERVICES THAT ARE RELATED TO TAXONOMY-ALIGNED ECONOMIC ACTIVITIES – DISCLOSURE FOR THE YEAR 2022

Economic activities (1)	Code(s) (2)	Absolute revenue (3)	Proportion of revenue (4)	Criteria for material contribution						DNSH criteria (Do No Significant Harm)						Taxonomy-aligned proportion of revenue, 2022 (18)	Taxonomy-aligned proportion of revenue, 2021 (19)	Category (enabling activities) (20)	Category (transitional activities) (21)
				Climate change mitigation (5)	Climate change adaptation (6)	Water and marine resources (7)	Circular economy (8)	Pollution (9)	Biodiversity and ecosystems (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water and marine resources (13)	Circular economy (14)	Pollution (15)	Biodiversity and ecosystems (16)				
		[EUR'000]																	
<b>A. Taxonomy-eligible activities</b>																			
A.1 Ecologically sustainable activities (taxonomy-aligned)																			
13.1. Creative, arts and entertainment activities	R90	0	0%	0%	0%	0%	0%	0%	0%	n/a	n/a	n/a	n/a	n/a	n/a	N	0%	n/a	
Revenue for ecologically sustainable activities (taxonomy-aligned) (A.1)		0	0%	0%	0%	0%	0%	0%	0%	n/a	n/a	n/a	n/a	n/a	n/a	N	0%	n/a	
A.2 Taxonomy-eligible but not ecologically sustainable activities (non-taxonomy-aligned activities)																			
13.1. Creative, arts and entertainment activities	R90	1,410,228	73%																
Revenue for taxonomy-eligible but not ecologically sustainable activities (non-taxonomy-aligned activities) (A.2)		1,410,228	73%																
Total (A.1 + A.2)		1,410,228	73%																
<b>B. Non-taxonomy-eligible activities</b>																			
Revenue for non-taxonomy-eligible activities (B)		515,575	27%																
Total (A+B)		1,925,803	100%																

## CAPEX PROPORTION FROM GOODS OR SERVICES THAT ARE RELATED TO TAXONOMY-ALIGNED ECONOMIC ACTIVITIES – DISCLOSURE FOR THE YEAR 2022

Economic activities (1)	Code(s) (2)	Absolute CapEx (3)	Proportion of CapEx (4)	Criteria for material contribution						DNSH criteria (Do No Significant Harm)							Taxonomy-aligned proportion of CapEx, 2022 (18)	Taxonomy-aligned proportion of CapEx, 2021 (19)	Category (enabling activities) (20)	Category (transitional activities) (21)
				Climate change mitigation (5)	Climate change adaptation (6)	Water and marine resources (7)	Circular economy (8)	Pollution (9)	Biodiversity and ecosystems (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water and marine resources (13)	Circular economy (14)	Pollution (15)	Biodiversity and ecosystems (16)	Minimum protection (17)				
		[EUR'000]																		
<b>A. Taxonomy-eligible activities</b>																				
A.1 Ecologically sustainable activities (taxonomy-aligned)																				
8.2. Rendering of information technology services	J.62	0	0%	0%	0%	0%	0%	0%	0%	n/a	n/a	n/a	n/a	n/a	n/a	N	0%	n/a		
13.1. Creative, arts and entertainment activities	R90	0	0%	0%	0%	0%	0%	0%	0%	n/a	n/a	n/a	n/a	n/a	n/a	N	0%	n/a		
CapEx for ecologically sustainable activities (taxonomy-aligned) (A.1)		0	0%	0%	0%	0%	0%	0%	0%								0%	n/a		
A.2 Taxonomy-eligible but not ecologically sustainable activities (non-taxonomy-aligned activities)																				
8.2. Rendering of information technology services	J.62	2,870	6%																	
13.1. Creative, arts and entertainment activities	R90	20,604	42%																	
CapEx for taxonomy-eligible but not ecologically sustainable activities (non-taxonomy-aligned activities) (A.2)		23,474	48%																	
Total (A.1 + A.2)		23,474	48%																	
<b>B. Non-taxonomy-eligible activities</b>																				
CapEx for non-taxonomy-eligible activities (B)		25,036	52%																	
Total (A+B)		48,510	100%																	

## OPEX PROPORTION FROM GOODS OR SERVICES THAT ARE RELATED TO TAXONOMY-ALIGNED ECONOMIC ACTIVITIES – DISCLOSURE FOR THE YEAR 2022

Economic activities (1)	Code(s) (2)	Absolute OpEx (3)	Proportion of OpEx (4)	Criteria for material contribution						DNSH criteria (Do No Significant Harm)							Taxonomy-aligned proportion of OpEx, 2022 (18)	Taxonomy-aligned proportion of OpEx, 2021 (19)	Category (enabling activities) (20)	Category (transitional activities) (21)
				Climate change mitigation (5)	Climate change adaptation (6)	Water and marine resources (7)	Circular economy (8)	Pollution (9)	Biodiversity and ecosystems (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water and marine resources (13)	Circular economy (14)	Pollution (15)	Biodiversity and ecosystems (16)	Minimum protection (17)				
		[EUR'000]																		
<b>A. Taxonomy-eligible activities</b>																				
A.1 Ecologically sustainable activities (taxonomy-aligned)																				
8.2. Rendering of information technology services	J.62	0	0%	0%	0%	0%	0%	0%	0%	n/a	n/a	n/a	n/a	n/a	n/a	N	0%	n/a		
13.1. Creative, arts and entertainment activities	R90	0	0%	0%	0%	0%	0%	0%	0%	n/a	n/a	n/a	n/a	n/a	n/a	N	0%	n/a		
OpEx for ecologically sustainable activities (taxonomy-aligned) (A.1)		0	0%	0%	0%	0%	0%	0%	0%								0%	n/a		
A.2 Taxonomy-eligible but not ecologically sustainable activities (non-taxonomy-aligned activities)																				
8.2. Rendering of information technology services	J.62	4,428	43%																	
13.1. Creative, arts and entertainment activities	R90	18,143	10%																	
OpEx for taxonomy-eligible but not ecologically sustainable activities (non-taxonomy-aligned activities) (A.2)		22,571	53%																	
Total (A.1 + A.2)		22,571	53%																	
<b>B. Non-taxonomy-eligible activities</b>																				
OpEx for non-taxonomy-eligible activities (B)		20,212	47%																	
Total (A+B)		42,783	100%																	