



Non-Financial Corporate Report 2023

eventim[★]

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1. Foreword by the Chairman of the Supervisory Board ¹

Dear Readers:

The coronavirus pandemic is history; people have returned to festivals, concerts, theatres, and opera houses. The economic trend in the Live Entertainment industry gives every reason for an optimistic view of the future. Resilience and health protection continue to be the most important topics, but are no longer all-encompassing. This is reason enough to step back and look at the many ways in which CTS EVENTIM fulfilled its social responsibilities in recent years – the initiatives taken and the progress made. We would like to present these topics to you in the proven format within the scope of the seventh Group non-financial report (NFR).

We live in a world that is highly networked – not only digitally through fibre optics and 5G, but also in an analogue sense through social structures and ecological systems. The principles upon which a company bases its actions have a direct influence on the environment

and society as well. Decisions made today have long-term effects on everyone's life, and not just in the context of ongoing climate change. This is all the more motivation for CTS EVENTIM to actively engage in shaping our shared future.

The customers, partners, and employees of CTS EVENTIM have always relied on us to provide first-class service, unique products, and innovative technologies. The claims of our stakeholders extend much farther than this, however, and include such things as values and sustainable action. These are reflected in the commitment of the Group Executive Board to continue refining its positions in the areas presented here. The Supervisory Board supports this commitment and affirms it in the context of this NFR, which has been prepared and reviewed just as carefully as in previous years.



¹ 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.

In the coming year, the NFR will be replaced by a still more comprehensive report in accordance with the EU Corporate Sustainability Reporting Directive (CSRD). This regulatory framework is designed to support companies in mastering the transformation to a sustainable economy, and sets the goal of climate neutrality by 2050. CTS EVENTIM will also continue its contribution to reaching this goal.

I hope you find this report to be inspiring reading.

Sincerely,

A handwritten signature in black ink, appearing to read "Bernd Kundrun".

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

2. Editorial Notice

With the Group non-financial report (hereinafter also ‘the report’), CTS EVENTIM is in compliance with the duty to disclose nonfinancial information for fiscal year 2023 as specified by the German Commercial Code (HGB), sections 315b and 315c in conjunction with 289c to 289e. The Group non-financial report covers CTS EVENTIM AG & Co. KGaA (hereinafter: CTS EVENTIM) as the parent company and the significant majority equity investments mentioned in the consolidated financial statements.

TICKETING SEGMENT

The Ticketing segment is involved in the creation, sale, brokering, distribution, and marketing of admission tickets for concerts, festivals, theatrical performances, musical performances, tradeshow, art events, cinema shows, exhibitions, entertainment events, sporting events, and others, as well as ticketing for domestic and foreign event venues. In addition to ongoing ticket distribution, the CTS EVENTIM Group is also regularly a ticketing partner for national and international major sporting events.

LIVE ENTERTAINMENT SEGMENT

Business operations in the Live Entertainment segment are directed at the planning, preparing, and execution of tours, events, and festivals, particularly music events and concerts, as well as the marketing of domestic and foreign music productions. In addition, CTS EVENTIM operates some of Europe’s best-known event venues.

Due to the resumption of events following the lifting of pandemic-related restrictions, a materiality analysis was once again performed for the previous Group non-financial report in 2022. In doing so, the overview of topics from the impending CSRD (Corporate Sustainability Reporting Directive) / ESRS (European Sustainability Reporting Standard) was integrated as a starting point.

The nonfinancial report did not use a recognized framework such as the GRI, but instead selected a specific approach that covers all material aspects based upon the CTS EVENTIM business model in order to allow concentrated, yet transparent reporting. The materiality analysis from the previous year was validated for fiscal year 2023. Following a careful review and monitoring of business processes, it was determined that no material topics were added or removed in fiscal year 2023 relative to the materiality analysis from 2022.

The material nonfinancial aspects according to CSRRUG (Corporate Social Responsibility Directive Implementation Act) / NFRD (Non-Financial Reporting Directive) are the following, which are relevant for the CTS EVENTIM Group:

- Data protection (point 3)
- Consumers and end-users, information security (point 6 Customer focus and customer service)
- Governance and ethical business practices (point 8 Compliance management)

For each of the topics, the report covers the material content needed for understanding the concepts, goals, measures, due diligence processes, and results of the topic areas for the aforementioned aspects. The present report focuses on these topics because re-sources are being specifically targeted at the most important challenges and opportunities for long-term sustainability. The report also covers the topics of

- Environmental and climate protection (point 4),
- EU Taxonomy (point 5 Reporting in accordance with the EU Taxonomy Regulation),
- Safety concepts for events (point 7), and
- Responsibility as an employer (point 9 Responsibility as an employer and career development).

This report is audited by the Supervisory Board and on its behalf by KPMG AG Wirtschaftsprüfungsgesellschaft in observance of the International Standard on Assurance Engagements (ISAE) 3000 with limited assurance. No non-financial risks have been identified for this Group non-financial report that are “very likely to have a serious negative impact on the identified material topics” in accordance with Section 289c (3) HGB.

For ease of reading, the text does not contain gender-related double designations and gender-specific terms. The personal designations used always apply equally to females, males, and other persons.



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 the personal data processing it performs, and in doing so, adheres to operationally relevant processing purposes and legal bases.

With the data protection management system introduced in 2018, the duty of accountability required under the GDPR is now fulfilled and the compliance of relevant structures and processes with the data protection laws is ensured. This is accomplished through implementation of the group-wide data protection guideline, which is reviewed annually and updated as needed. The guideline update in 2023 has led to more stringent requirements for the data protection organization in the individual companies. For the purpose of accountability, CTS EVENTIM has established an annual reporting regime in 2023 concerning the staffing of the data protection organization. The CTS EVENTIM companies likewise maintain a record of employee training on data protection topics.

In addition, CTS EVENTIM informed 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 area of environmental and climate protection, CTS EVENTIM defines three areas that require particular attention, both in Ticketing and in EVENTIM Live: resource utilization and the circular economy, CO2 emissions, and energy usage.

4.1 RESOURCE UTILIZATION AND CIRCULAR ECONOMY

This topic involves in particular the many event organizers belonging to the Group in the LIVE Entertainment segment. Event organizers have developed and implemented a number of measures in this regard in recent years, which are contributing to better resource usage and the circular economy. Examples include the use of returnable cups and drinking water stations at events, as well as waste sorting. Dry toilets were also deployed to reduce water usage.

In the LANXESS arena alone, the changeover to returnable, plastic-free, and compostable packaging saves some 1.5 million disposable plastic cups and more than 845,000 plastic items annually.

The event organizer FKP Scorpio has changed over from a refuse deposit system to the 'Trasholution' concept. In this concept, one euro will be donated to social

projects in the respective festival regions for each trash bag handed in. These donation levels can be monitored live during the festival.

Other strategies for avoiding trash and garbage include donation campaigns for Hanseatic Help to procure tents and sleeping mats, as well as general food-sharing concepts and donations to Die Tafel (foodbank) during the Hurricane festival.

4.2 CO2 EMISSIONS

Since 2021, CTS EVENTIM has been recording the CO2 emissions for various areas of the company in collaboration with ClimatePartner as a basis for determining specific CO2 reduction measures. The Company plans to further expand CO2 recording in its reporting under the CSRD in the coming year.

There is also an effort underway to make ticketing software contribute to CO2 reduction by improving interfaces to country-wide transportation services. The goal is to offer all business partners a technically straightforward way of enabling ticket buyers to travel to events using public transportation with the event ticket. This should increase the number of visitors who switch to public transportation.

4.3 ENERGY USE

One decisive measure related to energy usage by CTS EVENTIM lies in the service provider's use of mostly renewable energy to operate its data centres.

A new LED exterior lighting system was also installed in the LANXESS arena. This consumes only one-sixth of the energy used by the old system.

A photograph of two people, a man and a woman, holding large, colorful, patterned flags. The man is on the left, wearing a yellow jacket and a headband, holding a light blue and white flag with a ship and the letters 'S' and 'M'. The woman is on the right, with blonde hair, holding a dark blue flag with a compass rose and the words 'THE KING'. The background is a blurred festival scene with a Ferris wheel and colorful lights.

5. Reporting in Accordance with the EU Taxonomy Regulation

Pursuant to the EU Regulation, as of January 1, 2022, companies must state in their non-financial declaration the proportion of figures for turnover, 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.

5.1 OBJECTIVES AND REQUIREMENTS OF THE EU TAXONOMY

The Paris Agreement of 2015 is the starting point for the EU Taxonomy. 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 has also committed to reducing global CO2 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 policy agendas are intended to redirect finances into ‘ecologically sustainable’ activities. The EU Taxonomy, in turn, is a classification system that clearly defines which economic activities can potentially contribute to the achievement of six specified environmental

objectives (taxonomy-eligible) and whether an economic activity qualifies as ‘environmentally sustainable’ (taxonomy-aligned).

The environmental objectives pursuant to the EU Taxonomy are

1. Climate change mitigation (since 2021)
2. Climate change adaptation (since 2021)
3. Sustainable use and protection of water and marine resources
4. Transition to a circular economy
5. Pollution prevention and control
6. Protection and restoration of biodiversity and ecosystems

If an economic activity is taxonomy-eligible, the following criteria are used to check whether it is also environmentally sustainable, i.e. taxonomy-aligned within the meaning of the EU Taxonomy:

- Substantial contribution to one or more environmental objectives

- No significant harm to one or more environmental objectives (DNSH)
- Meeting minimum safeguards in respect of human and labour rights

In June 2023, the EU published Delegated Act 2023/2486 for the environmental objectives 3-6, with their respective covered economic activities as well as the technical screening criteria. New economic activities were also published for the first two environmental objectives (Delegated Act 2023/2485). For reporting companies, this means that the taxonomy-eligible proportion of turnover, capital expenditures, and operating expenditures for the environmental objectives 3-6, as well as for the newly added taxonomy-eligible activities of the first two environmental objectives, must also be disclosed for fiscal year 2023 compared to the previous year. Furthermore, as in the previous year, taxonomy eligibility and taxonomy alignment must be disclosed for the first two environmental objectives.

5.2 RELEVANT ECONOMIC ACTIVITIES OF CTS EVENTIM WITHIN THE MEANING OF THE EU TAXONOMY

Based upon clarifications by the EU (Commission publication / FAQ (2022/C 385/01)), a climate risk and vulnerability assessment must be performed for all

economic activities falling under the environmental objective 'climate change adaptation' in order to report these as taxonomy-eligible. Since CTS EVENTIM did not perform a climate risk and vulnerability assessment in fiscal year 2022, no economic activities covered by the environmental objective 'climate change adaptation' should have been reported in fiscal year 2022.

During the fiscal year, a working group at CTS EVENTIM consisting of employees responsible for controlling and sustainability management performed an analysis of business activities, compared them with the economic activities from the Commission Delegated Regulations, and thereby determined which activities must be declared as relevant and therefore taxonomy-eligible. CTS EVENTIM defined a materiality threshold. Amounts that lie below this defined materiality threshold and which will consequently not be reported are considered immaterial for reporting. The result shows that no business activities of CTS EVENTIM are taxonomy-eligible above the materiality threshold.

This demonstrates that the CTS EVENTIM business model is barely affected by the EU Taxonomy.

Notwithstanding the above, CTS EVENTIM makes every effort to address the environmental and sustainability challenges that we face, and is already implementing measures that can be found in this report.

The complete disclosure tables for the EU Taxonomy can be found in the annex from page 21.

To quantify turnover, CapEx, and OpEx pursuant to the requirements of the EU Taxonomy, there are definitions of numerators and denominators in each case. These are used to calculate the percentage of taxonomy-eligible turnover, CapEx and OpEx. Because none of the economic activities is taxonomy-eligible, the numerator is always 0.

In the case of turnover, the denominator relates to the consolidated net turnover of the entire Company (consolidated turnover of the CTS Group pursuant to the Group profit and loss statement according to IFRS).

For the capital expenditures, 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).

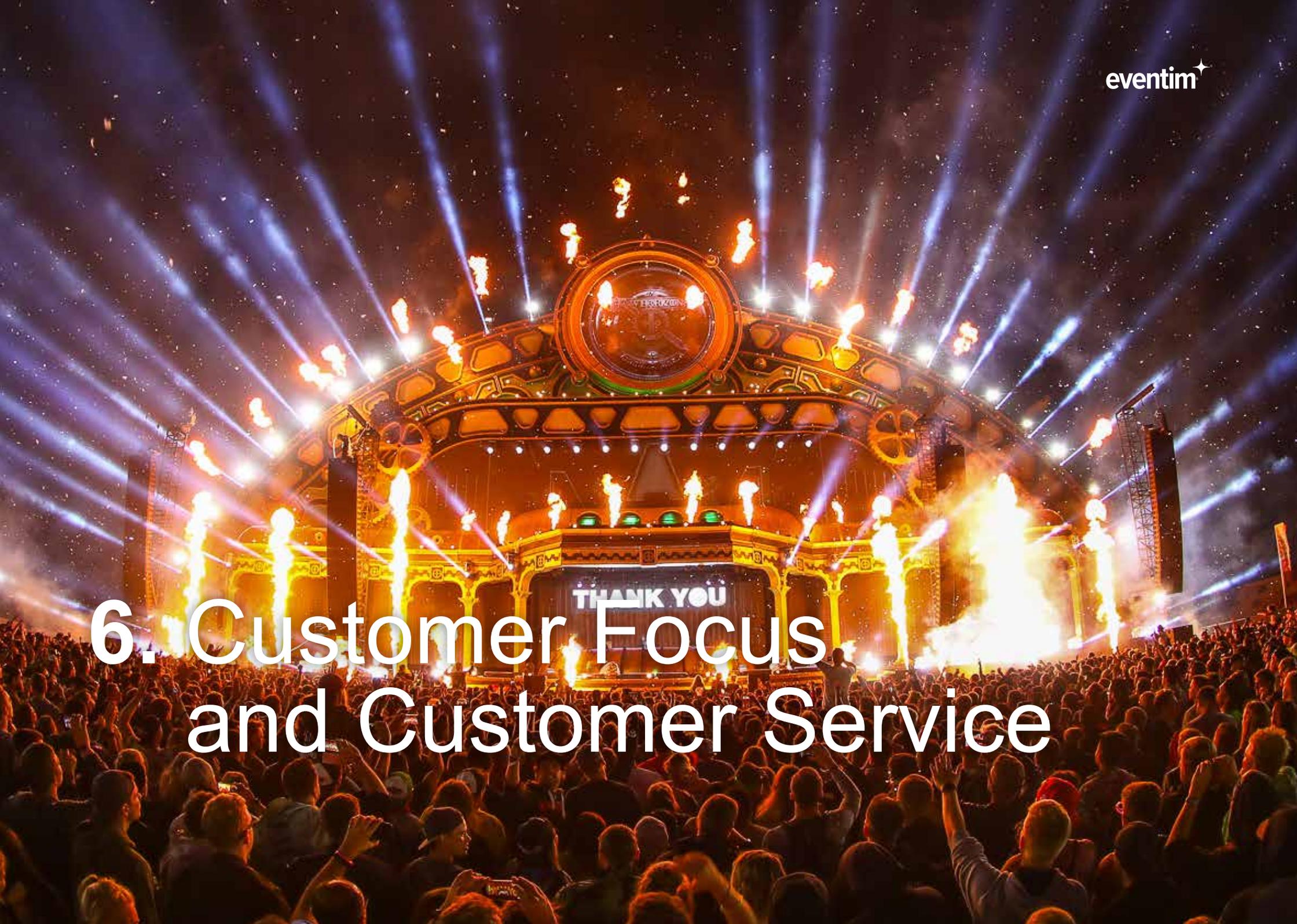
For the operational expenditures, the denominator corresponds to the entire Company. These cover direct, non-capitalized costs related to research and development, building refurbishment measures, short-term leasing, maintenance, and repair. Here, the EU Taxonomy deviates from the generally applicable definition of operational expenditures. In the 2022 annual report, personnel recruitment and employee training were also

included in the calculation of the OpEx denominator. This is not in accordance with the definition of the EU Taxonomy and was corrected accordingly in fiscal year 2023. The corresponding figure for the previous year is €35,869,000.

The previously performed calculation of the percentage of turnover, CapEx, and OpEx 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. These are actual values. No estimates had to be made.

The review of taxonomy alignment is omitted due to the absence of taxonomy-eligible economic activities.

CTS EVENTIM has no activities in the area of fossil gas and nuclear energy, and the corresponding forms from the Delegated Regulation (EU) 2022/1214 are therefore not published.

A large crowd of people is gathered at a concert. The stage is illuminated with bright blue and yellow lights, and pyrotechnics are going off. The text "THANK YOU" is displayed on the stage. The eventim logo is in the top right corner.

6. Customer Focus and Customer Service

The satisfaction of end customers, business customers, sales partners, media partners, and other business partners is one of the top priorities for the entire Group. This 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. The Executive Board is provided with regular reports on these topics 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 data and processes. Its data centres are comprehensively certified in accordance with the requirements specified by CTS EVENTIM: they meet the EN ISO 27001 standard for IT security and the ISO 9001 standard for quality management, the PCI standard for cashless payment systems, and the ISAE standard for the documentation of financial processes. Average system availability in 2023 was more than 99.9 percent, 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.

6.1 BUSINESS CUSTOMER SATISFACTION

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

The technical service for the reversal of organizer vouchers continued to be provided and was prepared for the expiration of these vouchers. In addition, the Company continued to provide a form giving reservations office customers the opportunity to reverse tickets, even though the reservations office no longer had a current contractual relationship with CTS EVENTIM.

In terms of eliminating barriers, we worked with event organizers to lay the foundation for enabling the posting of wheelchair tickets, for example, through our online store. Uniform procedures and detailed communication are important elements in the success of these efforts, with CTS EVENTIM as the platform operator playing a leading role in process standardisation.

CTS EVENTIM supported the creative and cultural industries with a technical interface allowing event organizers to easily redeem the

KulturPass – a €200 voucher issued by the German federal government for cultural events aimed at young people. This newly created sales channel gives event organizers the chance to provide young people with easy access to cultural events, thereby promoting enthusiasm for arts and culture. For our business customers, it facilitates access to this target group.

Business customers can use the CTS EVENTIM Business Portal (<https://www.eventim-business.de/>) to obtain information on products and use sales analysis tools. Distributors also regularly receive information by 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 optimized during the reporting year.

In the area of clubs and culture, CTS EVENTIM rolled out a new product that makes entering and creating this type of events in the software significantly easier and follows the self-service approach. EVENTIM.Smart now helps to minimize the time and effort spent by our service department on entering and creating events in the software, and to simultaneously ensure 24/7 availability of the organizer administration for event organizers.

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 throughout Germany, such as LEKKERLAND (approx. 500 filling stations). This allows consumers to purchase tickets without the need for digital sales channels or digital payment. Offering tickets in these locations expands the Company's reach, also through marketing activities by retail partners. The purpose is to exploit additional buyer potential and increase sales in collaboration with retail chains.

6.2 END CUSTOMER SATISFACTION

Customer satisfaction is enormously important for business success in E-commerce.

CTS EVENTIM continuously measures customer satisfaction in the Ticketing segment through end customer surveys on satisfaction with the online store, customer service, and the buying process. This helps with the continuous improvement of our own offerings, processes, and services for all customers.

CTS EVENTIM concert and festival organizers regularly receive customer feedback in the Live Entertainment segment as well.

The Company implemented a series of projects in Ticketing and Live Entertainment during the reporting year, with the goal of sustainable improvement of the fan experience:

EVENTIM.Pass was refined and is currently being rolled out internationally.

EVENTIM.Pass is an internally developed system for fully digital, secure delivery and management of admission tickets. EVENTIM.Pass protects consumers from risks such as counterfeit tickets and abusive practices in the unauthorized secondary ticketing market.

EVENTIM.Pass also prevents accidental ticket loss.

The EVENTIM mobile app was introduced as an alternative to the online store and as a proven customer loyalty tool in the Scandinavian markets of Norway and Sweden, as well as France.

Thanks to the optimized presentation of ticket insurance and gift packaging in the online store, end customers benefit from the opportunity to protect themselves against financial loss, such as inability to attend events due to health problems, and the option to individualize gift tickets. The use of fully digital tickets through

EVENTIM.Pass also allows users to obtain an optional additional Memory Ticket as a souvenir. Customers can now easily obtain information on their favourite events or more quickly identify relevant regional content.

6.3 CUSTOMER SERVICE

Both praise and complaints are important incentives for CTS EVENTIM to continuously improve its services and systems.

CTS EVENTIM notifies ticket buyers promptly, e.g. through emails, regarding changes in events such as delays, cancellations, and program changes.

CTS EVENTIM also provides not only traditional channels of contact, e.g. call centres, email, social media, mail, and fax, but also B2C self-service in the online store through the Help Center / FAQ page and the customer account 'My EVENTIM.' For telephone inquiries, the Company uses an Interactive Voice Response (IVR) with an integrated interface to its databases to further shorten wait times and improve the service experience.

All of these measures are designed to improve the reachability of CTS EVENTIM and ensure speedy solutions for ticket buyers.



7. Safety Concepts for Events



The safety and security of 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 that are tailored to the local circumstances (infrastructure, buildings, personnel resources, attendee structure, and other external or internal influential factors).

With respect to playing venues operated by event organisers and CTS EVENTIM, section 43 of the Model Assembly Regulation

(MVStättVO) in Germany stipulates that event organisers, operators, and the authorities responsible for order and security are required to agree on a safety/security concept. In Germany, such 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 collaboration. One example in Germany is the 'Festival' workshop, hosted by alternating police stations in the nationwide 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, DreamHaus, and Argo Konzerte – form a coordinating group with all event organisers participating in the

respective festival and external experts, such as the police stations in charge, in order to ensure safety and security at the festival and to arrive at a common safety/security standard. When events take place, the committee meets on a quarterly basis to coordinate safety/security topics across the different festivals and to develop joint recommendations for action. The goal is to implement standardised processes that will apply independently of the respective festival.

8. 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 of the AktG.

The German Corporate Governance Code (DCKG) checklist was used to verify that CTS EVENTIM has either implemented the requirements of the DCKG in principle or has provided an explanation for non-compliance under the Code's 'comply or 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 Responsibility as an Employer 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' promulgated by the German Institute of Public

Auditors (Institut der Wirtschaftsprüfer, IDW), 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 the CMS that are aligned with the corporate culture.

8.1 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
- Directing and empowering employees
- Protecting company value
- Fulfilling legal obligations

CTS EVENTIM has codified its understanding of ethical conduct in a binding, group-wide Code of Conduct. The 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 business partners and suppliers as well.

Performance of the 'management sign-off,' as well as raising awareness among newly consolidated companies, is a standard process that is applicable in each reporting year.

An update and subsequent publication of the Code of Conduct and selected Group compliance guidelines took place in 2023 in order to meet the requirements of the EU Whistleblower Directive and of the German national implementation act for whistleblower protection, i.e. the Whistleblower Protection Act (Hinweisgeber-schutzgesetz). This also includes implementation of the CTS EVENTIM Compliance Helpline, which is an electronic whistleblower system. No new Group guidelines were adopted.

8.2 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 Head of Compliance for CTS EVENTIM AG & Co. KGaA, who coordinates the implementation and refinement of the CMS within the Group. The Head of Compliance 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 anti-corruption/conflicts of interest, competition and antitrust law, capital market compliance, data protection, and information security remained valid in the reporting year.

CTS EVENTIM has also continued the confirmation process ('sign-off') already introduced for the controlled subsidiaries in 2019. The sign-off process ensures 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 CTS EVENTIM Code of Conduct, as

well as the relevant Group guidelines and the similarly applicable requirements for organisational structures and procedures, within the controlled subsidiaries.

CTS EVENTIM does not tolerate violations of applicable laws, internal guidelines, or the CTS EVENTIM Code of Conduct. This makes it important to identify and halt potential misbehaviour by its own employees or suppliers as quickly as possible. For this purpose, Group Compliance operates an independent, impartial, and confidential whistleblower system for the entire CTS Group. Employees and third parties, including customers and suppliers, can use confidential reporting channels to report possible violations and thus contribute to their resolution. Possible violations of human rights and environmental offenses, including serious risks, can also be reported to Group Compliance through the whistleblower system. The basic principles of whistleblower management include protecting the whistleblower against reprisals, as well as the principle of fair proceedings.

Employees received training on the topic of compliance in 2023. Employees were also informed about the newly introduced CTS EVENTIM Compliance Helpline. This is a fixed component of a compliance training campaign for employees planned for 2024 as well.

The Head of Compliance regularly communicates with the Local Compliance Coordinators (LCCs) to discuss

various compliance-related subjects, such as implementation of the electronic whistleblower system, i.e. the CTS EVENTIM Compliance Helpline. 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.

8.3 MONITORING AND IMPROVEMENT

One of the principles of CTS EVENTIM is to continuously improve and refine the CMS. The aforementioned CTS EVENTIM whistleblower system is an important element of this effort. Tips received through the system are processed promptly, and are carefully and systematically evaluated. As soon as there is an initial suspicion of a possible violation, a suitable (internal or external) office or department is assigned to investigate the case. As a matter of principle, investigations are conducted with the highest level of confidentiality and protecting whistleblower anonymity. Affected parties are presumed innocent until a violation is proven. Group Compliance assesses the results of the investigation and recommends sanctions in the event that misconduct is established.

Portions of the relevant guidelines were reviewed in 2023.

Risk assessment is generally considered in audit planning.

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

9. 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 strives to fulfil its responsibility for adhering to human rights. In its group-wide Code of Conduct, CTS EVENTIM has stated that the Company respects internationally acknowledged human rights and, for example, 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 and for selected companies in the Live Entertainment segment. HR also performs a consulting function for other companies in 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 they know their employees' needs better due to their local presence.

The HR area is responsible for protecting and supporting the Group's 4060 employees (as of December 31,

2023) as well as for retaining talent within the Group. 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, and simplifies workflows. The corporate culture is based upon the guiding principle of CTS EVENTIM, which promotes entrepreneurship, performance through innovation, digitalisation, and speed, as well as a strong focus on employees and customers.

9.1 EMPLOYEE RETENTION AND RECRUITMENT

One part of the CTS EVENTIM Group used the inflation compensation bonus in 2023 as well to support employees. The goal is to minimize the financial losses suffered by employees and to retain talent at CTS EVENTIM.

In addition to flu and coronavirus vaccinations, CTS EVENTIM also offered other vaccinations in 2023 and introduced a mental health offering.

As a modern company, CTS EVENTIM has established remote work as a fixed component of its work culture. Nevertheless, CTS EVENTIM places great value on work in the office with face-to-face interaction as a

critical element in the Company's success. Innovations, creative solutions, agility, loyalty, and team cohesion happen only in direct interaction. For this reason, CTS EVENTIM operates under the principle of 'office first – remote possible,' and in the current arrangement allows up to two days of remote work per week.

The HR department designs the compensation structure and controls the necessary processes. Internationally, the compensation structure is managed based upon budgets oriented to the local markets.

In Germany, CTS EVENTIM made salary adjustments again in 2023. These adjustments were based on a market benchmark and gender equality, and honour individual performance. The HR department controls the processes for the Ticketing Germany segment and all headquarters functions. For the Live companies, the general managers make decisions based on the respective 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 principle. 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 provide feedback to them, and serve as examples for a culture of a

positive approach to errors, where one can learn and improve. This concept was the basis for developing feedback formats to support further employee development. Following a revision of the concept, the two formats 'Performance Talk' and 'Individual Feedback' were successively introduced in 2023 and the foundation was created for introducing a third, employee-initiated 'Development Dialogue.'

Another focus was to give 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. For example, the mental health offering and a bike leasing program were introduced in 2023 based upon the Employee Working Group on Group Benefits, which was initiated in 2022. The Company continued to offer discounted or free concert tickets for employees.

To further increase employee commitment, it is important to understand their expectations. The Company therefore surveys new and existing employees, as well as employees who are leaving the Company. Pulse surveys were sent out every 6 to 8 weeks in 2023 as well to collect information on relevant personal and professional topics, and to address them specifically. The results of the surveys are taken into consideration in communication with the employees. 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 2023 on active search and social recruiting to fill important positions as quickly as possible in a very demanding labour market.

The HR department organizes a variety of exchange and information formats to ensure a flow of communication within the Company.

9.2 PERSONAL AND CAREER 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 organization and in key competencies 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. 'Mental

monopolies' (i.e., knowledge restricted to a single individual) must also be eliminated and open positions should be filled from within the Company's own ranks, if possible. In the feedback formats, managers, employees, and peers give their assessment of performance, potentials, and areas of development. Career development needs can be aggregated throughout the Company and customised ongoing training can be provided.

Individual measures corresponding to identified areas of development were organised in 2023 as well based upon the Performance Talks. Development centres are an important tool for supporting identified leadership potential in a targeted manner through individual measures.

There was a particular focus in 2023 on revising the leadership training program, which will start with a pilot group in January 2024.

In-house training and degree apprenticeship programs are complementary components for CTS EVENTIM to meet its current and future needs for a qualified workforce.

10. Independent assurance report ¹

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

We have performed an independent limited assurance engagement on the separate Group non-financial report (hereinafter “Group non-financial report”) of CTS EVENTIM AG & Co. KGaA (hereinafter “CTS EVENTIM” or the “Company”) for the period from January 1 to December 31, 2023. Content that is not part of the Group non-financial report is identified in the footnotes.

RESPONSIBILITIES OF THE LEGAL REPRESENTATIVES

The legal representatives of CTS EVENTIM are responsible for the preparation of the Group non-financial report for the period from January 1 to December 31, 2023 in accordance with Sections 315c in conjunction with 289c to 289e HGB [Handelsgesetzbuch: German Commercial Code] and with Article 8 of REGULATION (EU) 2020/852 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of June 18, 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (further “EU Taxonomy Regulation”) and the supplementing Delegated Acts as well as the interpretation of the wording and terms contained in the EU Taxonomy Regulation and in the supplementing Delegated Acts

by the Company as disclosed in Section “Reporting in accordance with the EU Taxonomy Regulation” of the Group non-financial report.

This responsibility of the legal representatives includes the selection and application of appropriate methods to prepare the Group non-financial report and the use of assumptions and estimates for individual disclosures which are reasonable under the given circumstances. Furthermore, the legal representatives are responsible for such internal control as they consider necessary to enable the preparation of the Group non-financial report in a way that is free from material misstatement, whether due to fraud (manipulation of the Group non-financial report) or error.

The EU Taxonomy Regulation and the supplementing Delegated Acts contain wording 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 “Reporting in accordance with the EU Taxonomy Regulation” of the Group non-financial report. They are responsible for its tenability. Due to the immanent risk that indeterminate legal terms may be interpreted differently, the legal conformity of the interpretation is subject to uncertainties.

INDEPENDENCE AND QUALITY ASSURANCE OF THE ASSURANCE PRACTITIONER’S FIRM

We have complied with the independence and quality assurance requirements set out in the national legal provisions and professional pronouncements, 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 QMS 1 (09.2022)).

RESPONSIBILITY OF THE ASSURANCE PRACTITIONER

Our responsibility is to express a conclusion with limited assurance on the Group non-financial report based on our assurance engagement.

We conducted our 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 IAASB. This standard requires that we plan and perform the assurance engagement to obtain limited assurance about whether any matters have come to our attention that cause us

¹ The English language text below is a translation provided for information purposes only. The original German text shall prevail in the event of any discrepancies between the English translation and the German original. We do not accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may arise from the translation.

to believe, that the Group non-financial report for the period from January 1 to December 31, 2023 has not been prepared, in all material respects, in accordance with Sections 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 wording and terms contained in the EU Taxonomy Regulation and in the supplementing Delegated Acts by the legal representatives as disclosed in Section “Reporting in accordance with the EU Taxonomy Regulation”.

In a limited assurance engagement the procedures performed are less extensive than in a reasonable assurance engagement and accordingly, a substantially lower level of assurance is obtained. The selection of the assurance procedures is subject to the professional judgment of the assurance practitioner.

In the course of our assurance engagement we have, among other things, performed the following assurance procedures and other activities:

- Interviews with key personnel responsible for the materiality analysis at the Group level, aimed at gaining an understanding of the approach to identifying significant issues and corresponding reporting scope of CTS EVENTIM AG & Co. KGaA.

- Risk assessment, including media analysis, on relevant information regarding the sustainability performance of CTS EVENTIM AG & Co. KGaA during the reporting period.
- Evaluation of the design and implementation of systems and processes for the identification, processing, and monitoring of disclosures, including data consolidation, on environmental, employee, and social matters, respect for human rights, and anti-corruption and bribery matters.
- Interviews with Group level employees responsible for identifying disclosures related to concepts, due diligence processes, outcomes and risks, conducting internal control activities, and consolidating disclosures.
- Review of selected internal and external documents.
- Interviews with responsible personnel at the Group level to understand the approach to identifying relevant economic activities in accordance with the EU Taxonomy.
- Evaluation of the design and implementation of systems and processes for the identification, processing, and monitoring of information on revenue, capital expenditures, and operating expenses for taxonomy-eligible and taxonomy-aligned economic activities.

- Interviews with Group level employees responsible for identifying information on taxonomy-eligible and taxonomy-aligned economic activities, conducting internal control activities, and consolidating information.
- Assessment of the overall presentation of the information

In determining the disclosures in accordance with Article 8 of the EU Taxonomy Regulation, the legal representatives are required to interpret vague legal concepts. Due to the immanent risk that undefined legal terms may be interpreted differently, the legal conformity of their interpretation and, accordingly, our assurance engagement thereon are subject to uncertainties.

ASSURANCE OPINION

Based on the assurance procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the Group non-financial report of CTS EVENTIM AG & Co. KGaA for the period from January 1, 2023 to December 31, 2023 has not been prepared, in all material respects, in accordance with Sections 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 “Reporting in accordance with the EU Taxonomy Regulation” of the Group non-financial report.

RESTRICTION OF USE/CLAUSE ON GENERAL ENGAGEMENT TERMS

This assurance report is solely addressed to the Supervisory Board of CTS EVENTIM AG & Co. KGaA, Munich.

Our assignment for the Supervisory Board of CTS EVENTIM AG & Co. KGaA, Munich, and professional liability is governed by the General Engagement Terms for Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften (Allgemeine Auftragsbedingungen für Wirtschaftsprüfer und

Wirtschaftsprüfungsgesellschaften) in the version dated January 1, 2017 (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 limitation of our liability for negligence to EUR 4 Mio as stipulated in No. 9) and accepts the validity of the General Engagement Terms with respect to us.

Hamburg, March 13, 2024

KPMG AG
Wirtschaftsprüfungsgesellschaft

[Original German version signed by:]

Krause

ppa. Mathias

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PUBLISHED BY:

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

EDITORIAL OFFICE:

CTS EVENTIM,
Corporate Communications

PHOTO CREDITS:

Cover: Marcus Stelljes
P.7: CTS EVENTIM
P.9: Robin Schmiedebach
P.11: Joey Timmer
P.14: CTS EVENTIM
P.17: Benjamin Gutheil
P.19: Malte Schmidt
P.23: Mario Schwedler, Airpixone

Annex

TABLE 1: NUCLEAR AND FOSSIL GAS RELATED ACTIVITIES

Row	Nuclear energy related activities	
1.	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	No
2.	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	No
3.	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	No
	Fossil gas related activities	
4.	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	No
5.	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	No
6.	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	No

Annex

PROPORTION OF TURNOVER FROM PRODUCTS OR SERVICES ASSOCIATED WITH TAXONOMY-ALIGNED ECONOMIC ACTIVITIES – DISCLOSURE COVERING YEAR 2023

Economic Activities (1)	Code (2)	Turnover (3)	Proportion of Turnover, year 2023 (4)	Substantial contribution criteria						DNSH criteria ("Does Not Significantly Harm")							Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) turnover, year 2022 (18)	Category enabling activity (19)	Category transitional activity (20)	
				Climate Change Mitigation (5)	Climate Change Adaption (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaption (12)	Water (13)	Pollution (14)	Biodiversity (15)	Circular Economy (16)	Minimum Safeguards (17)				
				Y,N; N/EL ^(*)	Y,N; N/EL ^(*)	Y,N; N/EL ^(*)	Y,N; N/EL ^(*)	Y,N; N/EL ^(*)	Y,N; N/EL ^(*)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N				
A. TAXONOMY-ELIGIBLE ACTIVITIES																				
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%															0%		
Of which enabling		0	0%															0%	E	
Of which transitional		0	0%															0%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																				
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		0	0%	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL									0%		
A. Turnover of Taxonomy-eligible activities (A.1+A.2)		0	0%																	
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
Turnover of Taxonomy-non-eligible activities		2,358,552	100%																	
TOTAL		2,358,552	100%																	

(*) **Proportion of turnover / Total turnover**

	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0%	0%
CCA	0%	0%
WTR	0%	0%
CE	0%	0%
PPC	0%	0%
BIO	0%	0%

PROPORTION OF CAPEX FROM PRODUCTS OR SERVICES ASSOCIATED WITH TAXONOMY-ALIGNED ECONOMIC ACTIVITIES – DISCLOSURE COVERING YEAR 2023

Economic Activities (1)	Code (2)	CapEx (3)	Substantial contribution criteria							DNSH criteria ("Does Not Significantly Harm")							Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) CapEx, year 2022 (18)	Category enabling activity (19)	Category transitional activity (20)		
			Proportion of CapEx, year 2023 (4)	Climate Change Mitigation (5)	Climate Change Adaption (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaption (12)	Water (13)	Pollution (14)	Biodiversity (15)	Circular Economy (16)	Minimum Safeguards (17)					
			€ thsd.	%	Y,N; N/EL (°)	Y,N; N/EL (°)	Y,N; N/EL (°)	Y,N; N/EL (°)	Y,N; N/EL (°)	Y,N; N/EL (°)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N				%	E
A. TAXONOMY-ELIGIBLE ACTIVITIES																					
A.1. Environmentally sustainable activities (Taxonomy-aligned)																					
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%																0%		
Of which enabling		0	0%																0%	E	
Of which transitional		0	0%																0%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																					
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		0	0%	EL; N/EL (°)	EL; N/EL (°)	EL; N/EL (°)	EL; N/EL (°)	EL; N/EL (°)	EL; N/EL (°)										0%		
A. CapEx of Taxonomy-eligible activities (A.1+A.2)		0	0%																		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																					
CapEx of Taxonomy-non-eligible activities		168,255	100%																		
TOTAL		168,255	100%																		

(°) Proportion of CapEx / Total CapEx

	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0%	0%
CCA	0%	0%
WTR	0%	0%
CE	0%	0%
PPC	0%	0%
BIO	0%	0%

PROPORTION OF OPEX FROM PRODUCTS OR SERVICES ASSOCIATED WITH TAXONOMY-ALIGNED ECONOMIC ACTIVITIES – DISCLOSURE COVERING YEAR 2023

Economic Activities (1)	Code (2)	OpEx (3)	Proportion of OpEx year 2023 (4)	Substantial contribution criteria						DNSH criteria ("Does Not Significantly Harm")							Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) OpEx, year 2022 (18)	Category enabling activity (19)	Category transitional activity (20)	
				Climate Change Mitigation (5)	Climate Change Adaption (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaption (12)	Water (13)	Pollution (14)	Biodiversity (15)	Circular Economy (16)	Minimum Safeguards (17)				
				Y,N; N/EL (°)	Y,N; N/EL (°)	Y,N; N/EL (°)	Y,N; N/EL (°)	Y,N; N/EL (°)	Y,N; N/EL (°)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N				
A. TAXONOMY-ELIGIBLE ACTIVITIES																				
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%																0%	
Of which enabling		0	0%																0%	E
Of which transitional		0	0%																0%	T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																				
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		0	0%	EL; N/EL (°)	EL; N/EL (°)	EL; N/EL (°)	EL; N/EL (°)	EL; N/EL (°)	EL; N/EL (°)										0%	
A. OpEx of Taxonomy-eligible activities (A.1+A.2)		0	0%																	
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
OpEx of Taxonomy-non-eligible activities		40,120	100%																	
TOTAL		40,120	100%																	

(°) Proportion of OpEx / Total OpEx

	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0%	0%
CCA	0%	0%
WTR	0%	0%
CE	0%	0%
PPC	0%	0%
BIO	0%	0%