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ESG | ENVIRONMENTAL, SOCIAL & GOVERNANCE
DEAG Deutsche Entertainment Aktiengesellschaft

NATURE ONE

SUSTAINABILITY

1 FOREWORD

Dear Ladies and Gentlemen,

The success of companies depends to a large extent on how the management and employees of a company act in their dealings with stakeholders and how they use their skills to benefit them. Sustainable business practices and the consideration of ethical, social and environmental aspects (ESG criteria) play an increasingly important role in the long-term success of a company. The employees of DEAG Deutsche Entertainment Aktiengesellschaft (DEAG) and its subsidiaries also take responsibility every day for their actions towards the company's stakeholders, such as colleagues and employees, artists, customers, investors and in their cooperation with business partners, authorities and institutions.

Although DEAG and its Group companies, as Live Entertainment service providers, are not among the so-called energy-intensive companies and the industry as a whole has only low sustainability risks¹ with regard to ESG issues, we consider it important for our company's long-term success to organise our business activities in a sustainable manner and to take ethical, social and ecological aspects into account. For this reason, a Sustainability Committee was established, which is made up of a member of the Executive Board and the Managing Directors of two DEAG Group companies from the operational area. A sustainability check was carried out at DEAG's Group companies at the end of 2023. The goal of this sustainability check was to determine the ESG status of all Group companies within the DEAG Group. This survey is currently being analysed in order to develop an ESG strategy and define sustainability targets for the DEAG Group. In the following, we would therefore like to report on our previous commitment and progress in the area of ESG:

After reporting in detail on the successful activities of our Group companies Christmas Garden Deutschland GmbH and lit.COLOGNE GmbH in the area of environmental and, in particular, social sustainability in the last Annual Report, we would like to focus in particular on I-Motion GmbH Events & Communication (I-Motion) and our British Group company Kilimanjaro Live Ltd (Kilimanjaro) in this report.

I-Motion, a wholly owned subsidiary of DEAG, organises the annual "NATURE ONE" festival for electronic dance music (EDM), among other things. Since 1995, the festival has been held on the site of the former Pydna missile base in the Hunsrück region, attracting up to 65,000 visitors. The NATURE ONE team has been working on the topic of sustainability for several years and sees this as a mission with the objective of setting a good example in the area of sustainable event management. In this context, I-Motion has designed professional concepts and developed numerous measures for environmentally and energy-conscious implementation. The focus is on waste avoidance, mobility, resource-saving production processes and mindful cooperation in order to minimise the impact on the environment and nature as much as possible. Sensitising visitors to these issues begins as early as the planning stage of their stay at the festival: On the NATURE ONE website, detailed information on the topic of sustainability can be found in a prominent place. There, for example, visitors are asked to refrain from bringing single-use containers such as disposable plastic, disposable barbecues, etc. Other measures that contribute to a significant reduction in waste on the festival site include deposit systems: beverage containers are only issued on site against a deposit. Only reusable cups are used. Cans and PET bottles are recycled after use. In addition, a deposit fee will be charged for rubbish in

¹⁾ Source: Deutscher Sparkassen- und Giroverband e.V. | Industry forecast for theatre and concert promoters | July 2023

the CampingVillage. This waste deposit fee of EUR 10 ensures that festival visitors collect the waste they produce and hand it in at the designated collection points. The waste is then sorted by a waste disposal service provider. This ensures that even mixed waste is returned to the recycling cycle. In addition, no disposable crockery or cutlery is used in the entire crew catering area in order to reduce or avoid the generation of waste, particularly plastic and packaging waste. In addition, the operators of the food stands are obliged to dispose of no packaging or only small quantities of packaging in exceptional cases where possible. Another measure to reduce the festival's carbon footprint is the reduction of paper consumption: many processes have been optimised and are now digital. For example, NATURE ONE no longer prints booklets in the run-up to the event or party guides. All important information about the festival is available digitally on the homepage and in an event-related app. In addition, NATURE ONE has switched to a cashless payment system. This means that festival visitors can now make cashless payments at all catering and non-food stands, eliminating the need to produce millions of paper receipts.

The ecological concept also includes the following measures to conserve resources and protect the environment:

Wherever possible, energy-saving technology is used, e.g. through the use of LEDs in the lighting technology. Parts of the festival site are connected to the local power grid so that external generators can be dispensed with. This reduces the consumption of fossil fuels and at the same time reduces CO₂ emissions.

Standard materials are used repeatedly and long-term and are used for many event formats and over long periods of time. Banners and signage are also either produced generically or used over several years.

As the majority of GHG emissions at events – up to 80% – result from indirect CO₂ emissions (Scope 3), which are mainly caused by the individual transport of visitors to live events, the NATURE ONE team has already implemented numerous measures in the area of mobility:

Public transport services such as train and bus are tailored to the needs of visitors and are very well received: During the four-day event period, shuttle buses run from the nearest major railway station to/from the festival site, covering the approx. 50 km route without stopping. The option of travelling to and from the festival together is also used frequently. Carpools are formed via numerous social media groups and travelling with organised party buses from all over Germany is also a popular means of transport. It is also possible to get around on site without a car: free shuttle buses run from/to the festival site to the nearest town so that visitors can do their shopping without their own car.

Regionality also saves CO₂ emissions and reduces the CO₂ footprint. Therefore, suppliers from the region or the greater area around the festival are commissioned in order to keep GHG emissions as low as possible through short transport routes.

The social aspect of sustainability is also taken into account: under the motto "Sharing is Caring," the NATURE ONE team has been working with the non-profit organisation "Viva con Agua" in Hamburg-St. Pauli for over 10 years. The international network is committed to providing safe access to clean drinking water and basic sanitation in many developing countries. With the support of NATURE ONE and visitors to the festival, wells can be built in Uganda, for example, to secure the drinking water supply there. In addition, I-Motion supports local communities and associations in Germany with donations, for example to build playgrounds and create youth centres.

ESG has also been an integral part of the company culture at the British DEAG Group company Kilimanjaro for many years. The following is a brief insight into Kilimanjaro's various ESG activities:

For many of Kilimanjaro's major events, a sustainability champion is appointed to look after the core environmental areas of waste, water, energy and mobility. For example, annual monitoring is carried out for the "Kew the Music" event series, which is reported on at the end of the event. Part of this process also involves setting important sustainability targets for the following year.

For waste disposal at major events, specialists are deployed who deal with topics ranging from waste avoidance, reuse and recycling to waste disposal. The waste disposal concept includes, for example, numerous recycling stations on the event site with clear instructions for staff and visitors. Kew the Music has been completely free of single-use plastic since 2018. Only biodegradable packaging is used there and only reusable crockery is used for catering. These and other measures in the area of waste disposal have already led to considerable successes: At Kew the Music 2023, the total amount of waste generated was 11.9 tonnes. This corresponds to a decrease of 32.5% compared to 2016. 44.9% of this waste was recycled. This corresponds to an increase of 17.8% compared to 2022. Great progress has also been made in the area of energy consumption, particularly at Kew the Music: Here, total fuel consumption has been reduced by 51% since 2015.

For the sustainable organisation of the “Corona Sunsets 2023” festival, the Kilimanjaro team even received the “Blue-2 Star Seal” in recognition of the successful measures taken to implement comprehensive sustainability solutions, including the ban on single-use plastics on the event site and the enforcement of proper waste disposal. These measures also included the development and introduction of a new system for recycling plastics that were previously difficult to recycle (e.g. cable ties). The “Blue-2 Star Label” is an award from the organisation Blue Standard by Oceanic Global for particularly environmentally friendly and sustainable business practices, especially in the leisure and tourism industry. This includes events and venues as well as hotels and other service companies and activities in the leisure sector.

In order to achieve improvements in the area of mobility and to sensitise visitors to the topic of “environmentally friendly travel,” attention is drawn to environmentally friendly travel options to the events on the Kilimanjaro website and via other communication channels such as press releases. In addition, Kilimanjaro conducted a survey on the arrival and departure behaviour of visitors after each event. This data was recorded and analysed: In 2023, for example, over 60% of visitors to Kew the Music already travelled to the event by public transport or arrived on foot.

An overview of further activities of DEAG and its subsidiaries in the area of ESG can be found on the following pages, as can our company guidelines, which reflect minimum standards and are intended to support our employees in their daily work with concrete instructions for action and to promote value-oriented and responsible behaviour. These guidelines are binding, serve as a framework of orientation for all employees of DEAG and its Group companies and are an expression of our understanding of values both internally and externally.

Sincerely yours,



Detlef Kornett

Chairman of the Executive Board



2 ETHICAL COMMITMENT AND COMPLIANCE WITH THE LAW

Ethical conduct is a key part of the company culture at DEAG and its subsidiaries. DEAG Group employees are required to comply with all applicable laws and regulations of the respective country when carrying out the work assigned to them. In the event of uncertainty as to whether an act or omission violates certain laws or regulations, our employees are required to contact the respective superiors.

The ethical guidelines set out in this document for all DEAG employees also apply across the board to the employees of all DEAG subsidiaries in their capacity as employers. Just like DEAG, our subsidiaries are obliged to their employees to comply with

the fundamental ethical principles in order to protect their rights and personalities. As part of the decentralised DEAG Group, each DEAG subsidiary is responsible for implementing the ethical guidelines itself. Through regular meetings, presentations and discussions, DEAG ensures that the company philosophy, company policy and employee management guidelines are implemented in the parent company and all subsidiaries. The success of integration and the development of a common Group culture are ensured through the continuous exchange of information and the organisation of various meetings, workshops, telephone conferences and, since the COVID-19 pandemic, web-based meetings in particular.

3 CONFLICTS OF INTEREST

Conflicts of interest can cast doubt on the integrity of DEAG and/or its subsidiaries. We therefore try to avoid any situation in which there could be a conflict of interest between employees and the company. Our employees are prohibited from using their position in the company to obtain inappropriate benefits for themselves personally or

to represent DEAG in business activities where personal benefits could arise. Decisions by employees are to be made solely on the basis of business-related content and not under the influence of personal interests. Any conflict of loyalty and/or interest or the risk of such a conflict arising is to be discussed immediately with their superiors.

4 DISCRIMINATION | GENDER EQUALITY | DIVERSITY

Discrimination or harassment in the work environment is not tolerated by DEAG and its Group companies. Regardless of their position with the company, we treat every employee fairly and do not discriminate against them. This applies to the same extent to third parties. No employee may discriminate against colleagues or other groups of people on the basis of age, ethnicity, skin colour, nationality, religion, disability, marital status, gender or sexual orientation or intimidate colleagues

or other groups of people verbally, physically or in any other way.

Also with regard to external groups, DEAG sees it as its mission and economic opportunity to ensure equal access to its events for all groups of people. In the area of ticketing, for example, we ensure broad and equal access to cultural events by always striving to offer our tickets in a socially acceptable price range, inviting socially disadvantaged

groups to our events and making sure that they can be attended in particular by people with physical, mental or psychological impairments.

The issue of “gender equality” is also a priority at DEAG and is put into practice. For example, in the organisation of the management level by the Supervisory Board and Executive Board, special consideration is given to the participation of women in management positions.

A policy of “personal diversity” is also a key component of DEAG’s company culture and has been practised by the company for over 45 years. Generational diversity and employees of different nationalities have always been and still are part of the company’s daily work, as our employees have been and are selected on the basis of their competencies, skills, personal strengths and qualifications and not on the basis of nationality, skin colour or other external characteristics.

5 HEALTH AND SAFETY AT WORK

We value the dignity and personal rights of our employees and third parties with whom the company has business contact. We attach great importance to a healthy and hazard-free working environment for our employees by complying with the laws and rules on health and safety at work.

We also comply with legal regulations to ensure fair working conditions, including those on pay, working hours and privacy.

Our employees and their concerns are therefore one of the most fundamental issues in our company culture. We value a creative and self-reliant working atmosphere and therefore have flat hierarchies, short paths and cultivate an open-door culture. At the same time, we always strive to ensure the best possible satisfaction and development of our employees. In the spirit of equal opportunities, DEAG’s management is therefore always open-minded towards all employees with regard to personal development opportunities and individual career paths. The focus of the staff training offered regularly is in particular on safety, security, customer service related to events, compliance with regard to events and job-specific training (e.g. social media, graphic design and use, accounting, software applications).

As a result of the company culture we just described, we have also implemented mobile working, part-time work and the promotion of women in management positions in the personnel policy of the DEAG Group. We offer the employees of DEAG and its subsidiaries various part-time models as well as flexible working hours, where, the number of working hours per day can be arranged independently depending on the workload, for example. In addition, employees receive many opportunities for further training, in the form of IHK training and education or participation in the Music Business Summer School, for example.

Annual health days for the workforce have also been established in various Group companies. For example, health checks are carried out and presentations and workshops on the topic of health are held.

In addition to the further professionalisation and digitalisation of human resources management, the focus is on positioning DEAG as an employer brand, employee development and anchoring agile cooperation and working methods in the organisation. Another task is the training of young people in various professions and the promotion of young talent.



6 DATA PROTECTION AND INFORMATION SECURITY

DEAG has identified compliance with data protection as the greatest material risk in terms of compliance and business ethics.

For this reason, we at DEAG treat all personal data with the utmost sensitivity and take precautions to ensure that no one's right to privacy is impaired by the handling of this data. Especially in our Ticketing division, protecting personal data is a top priority for us. Our employees are obliged to handle the data collected with appropriate care and in strict confidence, so that compliance with the applicable

laws and regulations is ensured. To assist them, our employees receive advice and support from qualified lawyers and company data protection officers.

It is of great importance to us to protect DEAG's intellectual property and to respect the intellectual property of others. One of DEAG's most valuable assets is the inventiveness of its employees. DEAG holds important intellectual property rights and licenses. If we use intellectual property rights of third parties, we ensure that an effective agreement is in place with the rights holder.

7 BRIBERY AND ACCEPTANCE OF PECUNIARY ADVANTAGES

Our relationships with business partners, public officials and other groups of persons are based on our performance and not on illegal gifts, payments or favours to decision-makers. DEAG employees are prohibited from bribing or offering a bribe to public officials or other groups of persons in order to influence their decision or to receive any kind of benefit or information from that person or group of persons. DEAG employees may also not grant advantages to any public official or other group of persons if such an act is unlawful or improper, or if it is likely to influence the relationship of the person concerned with DEAG. Business relationships with government agencies are subject to particularly strict requirements. In our dealings with gov-

ernments and authorities, we act transparently and in accordance with applicable law.

Every DEAG employee may, within reasonable limits, give business partners, their employees and other persons small gifts that are customary in the respective country, e.g. after a successful business transaction and/or as a gesture of courtesy and respect.

Benefits customary in the industry are permissible, provided they are within a socially adequate framework. However, the allowance may not disproportionately exceed the recipient's normal standard of living.

8 ECOLOGICAL SUSTAINABILITY

Environmental and climate protection are part of the company culture at DEAG and its Group companies. One important goal is to improve our own CO₂ balance sheet and thus conserve resources, while reducing costs. We have been practising this since the company was founded – in other words,

for over 45 years: To avoid plastic waste from disposable packaging, we provide our employees with free mineral water in reusable glass bottles, for example, and have installed smart water dispenser systems. We use reusable crockery in the offices and wherever possible in the backstage areas of

events. All DEAG Group employees must comply with the applicable national environmental protection regulations and corresponding ordinances. The impact on the environment and climate is to be kept as low as possible and environmental pollution avoided or reduced as far as possible. Resources must be used efficiently and energy-efficient and environmentally friendly technologies are to be put to use.

Training on environmental protection is now part of employee programmes at Group companies such as I-Motion. In order to further advance the ESG issue, which is particularly important in the long term, a Sustainability Committee was established, which includes a DEAG Executive Board member (CFO) and the Managing Directors of the DEAG Group companies I-Motion and lit.COLOGNE. In addition, sustainability officers have since been appointed to the team at various DEAG Group companies, who are constantly researching and reviewing the areas in which the individual companies can improve in terms of sustainability. Employees of the Kilimanjaro Live Group or the Fane Group already formed an internal “environmental committee” a few years ago, which, for example, ensured that reusable technology and equipment were purchased for events.

The issue of sustainability has played a role at DEAG since the company was founded, i.e. for four decades. The DEAG Group has therefore launched a number of initiatives to avoid or at least reduce the impact on people and nature. As a service provider in the consumer staples sector, the majority of GHG emissions – up to 80 % – result from indirect CO₂ emissions (Scope 3), primarily caused by the individual transport of visitors to live events. The biggest challenge for the industry in the area of sustainability is therefore to influence the mobility behaviour of visitors through appropriate measures and partnerships so that they arrive in the most environmentally friendly way possible and thus in a climate-friendly way. Tickets for nearly all events therefore include free travel to and from the event by public transport. In addition, several DEAG Group companies throughout Germany and the UK have been working closely with bus providers for years and provide shuttle buses to their events.

DEAG and its subsidiaries are continuously developing the topic of “environmental and climate protection” and constantly examining which further initiatives are possible and feasible in this important area. Last year, for example, the company made further progress in the area of climate neutrality and further developed the topic of “Green IT” in the company: Various websites of the DEAG Group are now hosted by a provider whose data centres are operated with 100% green electricity and are thus climate-neutral (green web hosting). Furthermore, the transition to cloud-based software has been implemented so that our employees will be able to work in a resource-friendly way in the future. As a matter of principle, DEAG mainly uses green electricity and the most efficient and energy-saving LED technology possible for events such as “Potsdamer Schlössernacht” or the Christmas Gardens to name just a few events as examples. When organising events, the company implements various measures to protect the environment and save resources. Waste separation concepts were developed for numerous events, in particular for major events such as “NATURE ONE,” Ed Sheeran (UK), the “Kew The Music” event series and the “Belladrum Tartan Heart” festival in the Scottish Highlands. Here, there is no longer any disposable tableware, but rather only reusable crockery and cups as well as waste deposit systems, whereby unnecessary plastic waste is avoided and the amount of waste has been generally reduced. Through differentiated waste disposal concepts and correspondingly separate removal, a large part of the waste is recycled in accordance with legal requirements and thus ensures improved resource efficiency. The digitalisation of ticketing is also helping to reduce the carbon footprint: Almost all DEAG events now offer exclusively digital tickets that do not require paper, printers or postage.



9

SOCIAL RESPONSIBILITY | PROMOTING THE COMMUNITY WELFARE

As a Europe-wide promoter of live events, the DEAG Group is aware of its social responsibility. We strive to fulfil our social responsibility as a recognised part of society. We feel an obligation not only to our employees, but to every single person with whom we interact along our value chain. One of the ways in which we fulfil our social responsibility is through programmes with which we support public institutions and charitable associations and invest in climate protection projects and organisations:

For instance, the Fane Group has been supporting the environmental protection organisation “Ecologi UK” since 2021 in the form of an Ecologi subscription of EUR 258 per month. This has enabled the Fane Group to help 41 certified climate protection projects save a total of over 300 tonnes of CO₂ emissions. In addition, the planting of 4,050 trees in 18 projects was financed. In turn, lit.COLOGNE GmbH offsets unavoidable CO₂ emissions, such as the air travel of its guests, via the climate protection organisation *atmosfair*.

Some of the DEAG companies are also active in the area of corporate citizenship/corporate volunteering:

The DEAG subsidiary Mewes Entertainment Group (MEG) has been involved with the Fly & Help Foundation for over 10 years: with donations from concertgoers who donate money on a voluntary basis and also in the area of corporate citizenship at the annual Fly & Help fundraising gala. Here, MEG takes on the complete preparation and realisation of the gala with the support of several employees who regularly organise this event on a voluntary basis. The Managing Director of MEG is also privately involved with the FLY & HELP foundation and is committed to building schools in developing countries in order to sustainably improve the educational opportunities of children in disadvantaged regions of the world.

The Fane Group is also committed to corporate volunteering and offers its employees two Social Days per year. Every employee has the opportunity to take part in one of these volunteering days. In 2023, for example, the Fane team supported

Holland Park (London). Fane volunteered with the park’s horticultural team and helped with various gardening tasks. In 2024, the programme will be expanded to include participation in OnHand, a charitable organisation that uses an app to connect people in need with companies that want to help.

The Group company Gigantic Tickets (UK) in turn makes monthly donations to 17 charitable organisations. These include Child Bereavement UK (a charity that supports families facing the loss of a child), the Nordoff Robbins Foundation (which uses music therapy to overcome social isolation and disability) and the charitable organisation Macmillan Cancer Support. In 2023, Gigantic Tickets donated a total of around GBP 25,000 to charity. Gigantic Tickets is also a sponsor of the local charity festival “Hockley Hustle.”

lit.COLOGNE, which we already reported on in detail in the ESG Report 2022, implements various charity measures to promote cultural participation and support people on low incomes. These include free tickets, which are organised by KulturpottRUHR in the Ruhr region and Kulturliste e.V. in Cologne. In addition, lit.COLOGNE regularly organises fundraising events, the proceeds of which are donated to organisations such as Women’s Rights in Iran, Amnesty International and Human Rights Watch.

Further examples of the social commitment of DEAG Group companies are:

Singular Artists (Ireland): Singular Artists donates at least 100 tickets per show to local hospitals for larger events.

Good News Productions AG in Switzerland generates donations via its guest lists. A donation fee of CHF 5 is charged per guest. The donation purposes change every year. In 2023, these proceeds were donated to the children’s hospital in Zurich, while the donations in 2024 will go to the Sternschnuppe Foundation, which grants children special wishes.

Global Concerts generates donations for the TABALUGA Foundation through voluntary donations

from its guest list seats. Global Concerts also donates tickets to charitable organisations and associations on a selective basis.

C2 Concerts on the other hand regularly donates the net proceeds from the nostalgic carousel in the Christmas Garden Stuttgart to the association “Herzessache e. V.” or ticket contingents to Children First e. V. and Reitclub Stockhausen e. V. The dress rehearsal for the Berlin Philharmonic Orchestra’s end-of-season concert at the Wald-

bühne in Berlin is organised free of charge every year by DEAG and its subsidiary concert concept. In addition, 100% of the proceeds from the tickets of the orchestra’s guests and the recording rbb (public broadcasting) are regularly donated to UNICEF. The “Bike & Ride for Charity” campaign, in which the DEAG Group company Wizard Promotions took part, raised donations totalling over EUR 20,000 at the beginning of 2023. 100% of this donation was handed over to the world’s largest independent children’s rights organisation, “Save the Children.”

10 COMPLIANCE WITH COMPANY GUIDELINES

The employees of all companies belonging to the DEAG Group are obliged to observe the company’s principles as set out, regardless of the country in which the company operates. To accompany this, DEAG has launched a company-wide information, education, qualification and monitoring pro-

gramme. Our employees are required to report any violation of the company guidelines or other significant circumstances affecting these guidelines to their direct superiors or to the Executive Board.

11 NO RETALIATORY MEASURES

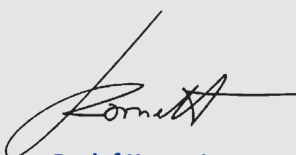
Employees who, in good faith, express concerns about events in the company or report suspicions will not suffer any disadvantages. This expressly applies even if these concerns or any suspicions prove to be unfounded. “In good faith” means the

employee is convinced that his or her account is true. We do not tolerate intimidation or retaliation against employees who seek advice in good faith, report violations of company policies or other unlawful or unethical behaviour.

Berlin, April 2024

DEAG Deutsche Entertainment Aktiengesellschaft

For the Executive Board



Detlef Kornett

Chairman of the Executive Board