



**Separate non-financial Group report
2023**

1&1 in Key Figures

Details on the key economic, social and environmental figures below can be found in the individual sections of the report.

GRI 201-1

	2023	2022	2021
Financial/Business KPI			
Revenue (in €m)	4,096.7	3,963.7	3,909.7
EBITDA (in €m)	653.8	693.3	711.3
Earnings per share (EPS) (in €)	1.70	2.08	2.10
Free cash flow (in €m)	-70.1	-62.1	394.8
Responsible Corporate Management			
Number of confirmed incidents of corruption	0	0	0
Participation rate for Code of Conduct e-learning course (in %)	77.2	72.0 ⁽¹⁾	68.2 ⁽¹⁾
Customer and product experience			
Number of customer contracts (in millions)	16.3	15.8	15.4
thereof mobile internet contracts (in millions)	12.3	11.7	11.2
thereof broadband contracts (in millions)	4.0	4.1	4.2
Number of shipments by 1&1 Logistics (in million units)	6.8	6.4	6.4
Data Privacy			
Number of reports of data privacy violations under the GDPR	19	25	38
Employee Matters			
Number of employees	3,320	3,163	3,167
Employee turnover rate (in %)	5.9	8.1	10.4
Management positions filled internally (in %)	64.0	66.3	70.0
Women in management positions (in %)	19.7	21.0	22.0
Hours training and education per employee	14.1	16.9	14.6
Absence due to illness (in %)	6.8	7.5	5.9
Decarbonization			
CO ₂ equivalents from Scope 1 in tons	1,772.6	1,293.5	1,107.3
CO ₂ equivalents from Scope 2 (market-based) in tonnes	456.4	359.8	0
Significant CO ₂ equivalents from Scope 3 in tonnes	909,624.5	k.A.	k.A.
Cooperation with business partners			
Cost of purchased services (in €m)	1,726.8	1,715.7	1,737.6
Cost of purchased goods (in €m)	883.8	796.8	780.1

(1) Due to a change in the calculation of the key figure, the previous year's data was adjusted retrospectively.

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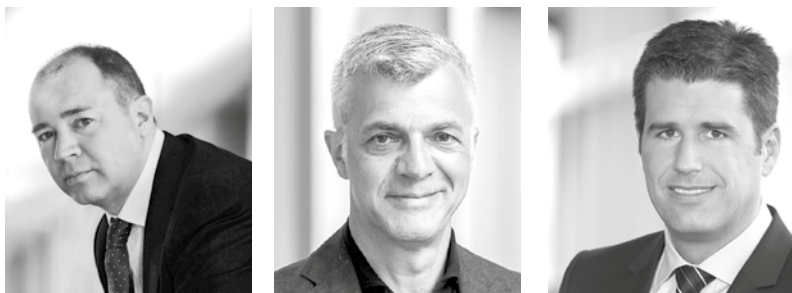
Glossary, definition

GRI [Ziffer]

Reference to a GRI disclosure, see GRI content index, p. 55

Foreword

GRI 2-22



Dear Readers,

Thirty-five years ago, we laid the cornerstone for what is today 1&1 AG. We have made it our mission ever since to pursue innovation and responsibly mould our digital world. As one of the largest German telecommunications companies (more than 16.2 million customer contracts and around 3,320 employees) and as the operator of the fourth German mobile network, we regard ourselves as bridge builders to a digital future. We take the special corporate and social responsibility that accrues to our position very seriously.

Our goal is to provide services and products – secure, trustworthy and state-of-the-art – that open the door to the digital world for as many people as possible. Actively leading the way as a driver of innovation has evolved to become the core of our corporate DNA. We are the first network operator in Europe to rely on the groundbreaking Open RAN technology – fully virtualised, independent of dominant network outfitters such as Huawei and ready for real-time applications.

Our operation of the 1&1 Open RAN network is based on software running in the private cloud. The required resources will be provided by more than 500 regional edge data centres now under construction in the immediate vicinity of the antenna locations, connected with fibre optic lines and equipped with gigabit antennas, across all of Germany. This is the only network architecture that can offer the extremely short transmission paths that are indispensable for real-time applications. Unlike conventional networks, which are often provided by one sole supplier as a closed system, we utilise standardised interfaces that enable us to work flexibly with the most secure and best manufacturers. Our vision is clear: we want 1&1 Open RAN to make a noticeable difference and to contribute to preparing Germany for the applications of the future.

Operating sustainably as a company is a major element of our self-image and a part of our daily work at 1&1. The focus is not limited to our efforts to meet without exception the demands of ever-stricter regulations; we strive to continue our further development at all times. In 2023, we updated our materiality analysis for our Group with the objectives of defining even more clearly the areas of action

that are most important to us, identifying challenges more specifically and taking effective steps with clear targets. This lays the groundwork for the strategic derivation and operationalisation of our sustainability measures and their unceasing growth.

Besides our digital responsibility, decarbonisation is one of our key areas of action. One important lever for the reduction of our CO₂ emissions is the electricity consumption entailed by the operation of our networks. We have long since turned to renewable energies as the source of our electric power. Thanks to our employment of state-of-the-art energy management systems, we are able to track and optimise our energy efficiency during network operation continuously.

We conducted an in-depth assessment of our greenhouse gas emissions last year to obtain a precise picture of the situation and to discover measures for further improvement. The precise analysis will enable us to implement further targeted measures to reduce our corporate carbon footprint in the coming year. Our logistics also continue to focus consistently on the climate-neutral shipping of our products and the use of almost completely recyclable packaging materials as well as the active sale of refurbished devices. We endeavour to make a positive contribution to resource conservation in all areas of the Company by promoting the circular economy and constantly scrutinising internal processes.

Our employees actively collaborate in shaping the digital future at 1&1 and are the foundation of our Company's success. Openness, agility and fairness are only some of the pillars of a culture that fosters and challenges our teams in equal measure. As we work together in our search for ongoing improvement, we have further strengthened our internal communications concerning our sustainability efforts and created more opportunities for people to become personally involved and assume responsibility.

In the coming years, we want to face the changing social, economic and ecological opportunities and challenges with an open mind and move forward together. We look forward to an exciting future!

Best regards,



Ralph Dommermuth



Markus Huhn



Alessandro Nava

About This Report

GRI 2-3

In preparation for the implementation of the requirements of the Corporate Sustainability Reporting Directive (CSRD), 1&1 is publishing two reports on the company's sustainability activities for the 2023 reporting year. The combined Group (non-financial Group statement and ESG report). The non-financial Group statement in the form of this non-financial report presents all information in accordance with Section 289c315c HGB and was prepared with reference to the GRI Standards. In addition to the non-financial Group statement, no non-financial statement in accordance with Section 289c HGB is to be prepared, as the criteria of Section 289b (1) HGB are not fully met.

Reporting period and scope of application

This report covers the financial year from 1 January 2023 to 31 December 2023.

Since this is the Group Sustainability Report, the statements it contains apply essentially to all divisions and locations and to all 1&1 Group subsidiaries. This is true of all key figures published in the report. There are express indications of any instances in which certain disclosures do not yet apply to all companies, locations or divisions covered by this report. We intend to expand continuously the data pool on which the reporting is based. The non-financial report for the 2022 financial year was published in March 2023.

Preparation, publication and review of the sustainability report

GRI 2-14
GRI 2-24

The non-financial group report was prepared and published by 1&1 AG's Management Board. In the course of its concluding independent review, the Supervisory Board addressed the report as a whole in depth and reviewed it for its legality, correctness and expediency. The Supervisory Board critically examined the content of the Sustainability Report and discussed it with the Management Board, which was available to answer supplementary questions and provide additional information. Following its own examination, the Supervisory Board came to the conclusion that there were no grounds for any objections to the non-financial group report.

This report will be available to any and all interested parties for downloading as a PDF file in German and English on 1&1 AG's website (www.1und1.ag/corporate-governance#nachhaltigkeitsbericht) as of the March 21, 2024.

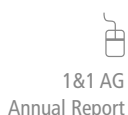
GRI 2-6 **Business Model**

1&1 Group, together with 1&1 Aktiengesellschaft, Montabaur (formerly Maintal), the listed parent company (hereinafter: "1&1 AG" or, along with its subsidiaries, "1&1" or "Group"), is a telecommunications provider that operates in Germany. In addition, 1&1 operates its own mobile communications network.

1&1 AG is a listed subsidiary of United Internet AG, Montabaur, which is also listed.

1&1 holds more than 16.2 million contracts in the broadband and mobile product areas and has been operating a functional, innovative mobile network since 8 December 2023.

The Group is managed via the two business segments Access and 1&1 Mobilfunknetz. 1&1's Access segment offers internet access products based on landline and mobile networks. The 1&1 Mobilfunknetz segment is responsible for the operation and ongoing expansion of the mobile communications network. The 1&1 Mobilfunknetz segment is responsible for the operation and ongoing expansion of the mobile communications network. More detailed information on the business model can be found in the 1&1 AG Annual Report.



GRI 2-2 **Structure of the 1&1 Group**

		Held by Company no.
1	1&1 AG, Montabaur	
2	Drillisch Online GmbH, Maintal	1
3	IQ-optimize Software GmbH, Maintal	1
4	1&1 Mobilfunk GmbH, Düsseldorf	2
5	1&1 Towers GmbH, Düsseldorf	4
6	Drillisch Logistik GmbH, Münster	1
7	Blitz 17-665 SE, Maintal	1
8	Blitz 17-666 SE, Maintal	1
9	1&1 Telecommunication SE, Montabaur	1
10	1&1 Logistik GmbH, Montabaur	9
11	1&1 Telecom Sales GmbH, Montabaur	9
12	1&1 Telecom Service Montabaur GmbH, Montabaur	9

Sustainability Management

GRI 2-13

The Sustainability department is responsible for organizing Group-wide sustainability management. The department's tasks include the strategic implementation of sustainability measures, as well as their development and enhancement, external sustainability communication and improving the relevant data quality. 1&1 has established an overarching Sustainability committee in order to ensure that all relevant specialist departments are involved and have a broad understanding of the content. In addition to the CFO, this includes various executives with interfaces to sustainability. The 1&1 AG CFO is in charge of sustainability activities and ensures that all pertinent sustainability issues are called to the attention of 1&1 AG's Management Board and that strategic decisions are made. The 1&1 AG Supervisory Board fulfils its control responsibility by conducting its own review of the non-financial report and the ESG report to assure their legality, regularity and expediency.

Focal topics

In the 2023 reporting year, 1&1 drew on a materiality analysis and discussions in the Sustainability Committee meetings to identify four focal topics of their sustainability strategy, which will be pursued intensively in the coming year:

GRI 3-2a

- We will promote a climate-neutral future [Decarbonisation].
- We will promote the return and use of recyclable materials [Material Efficiency and Circularity].
- We will remain a TOP employer [Working Conditions].
- We will offer an innovative customer and product experience [Customer and Product Experience].

The specific targets and measures for these focal topics are currently being finalized and will be published separately in the course of the 2024 financial year.

GRI 2-4
GRI 3-1
GRI 3-2b

Identification of the Key Topics for 1&1

The identification of the key topics in this report is based on an updated double materiality analysis prepared in 2023 while giving due regard to the first requirements (as at May 2023) of the EU-wide Sustainability Reporting Directive (CSRD). A total of 15 relevant and potentially key sustainability topics were identified for 1&1, each of which was assessed for potential risks arising from our activities to the Company and potential risks to the environment and society, then plotted on a materiality matrix. Finally, the result was presented to and approved by the full Management Board.

Current legislation, reporting standards and the market environment of the telecommunications sector were analysed and the expectations of our internal and external stakeholders were ascertained through surveys and individual interviews to obtain the data for the evaluation of the related topics. Since the process was revamped for 2023, there are changes over 2022, particularly in the designations and definition boundaries of the topics. The topics from the matrix of previous reporting years can also be found in the new matrix. Material efficiency and circularity along with inclusion and accessibility are new additions. As of this year, the matrix also includes the topics of biodiversity and social commitment, although they are not classified as material. The topic of a responsible supply chain was classified in our sustainability reporting as relevant, but not as material in view of the risk assessment. Despite this classification, we are convinced that this topic is of particular relevance, and so it is presented transparently in this report. We inform our stakeholders about our major topics and the associated concepts, processes, goals and measures in our annual sustainability reporting.



1&1 AG
Annual Report

Risk Management at 1&1 AG serves as the organisational linchpin for the risk management of sustainability risks throughout the Group. A detailed description of our risk management processes can be found in the risk, opportunities and forecast report. The analysis of the risks for the Company entailed assessments of the probability of occurrence and the expected economic loss, analogously to the activities of the Group risk management. In contrast to traditional risks, sustainability-related risks are assessed from the perspective of a medium-term or long-term observation period. No risk-controlling measures were taken into account when analysing possible effects (gross risk assessment).

The materiality analysis and the associated ESG risks that have been identified are reviewed and updated annually. New CSRD requirements are continuously taken into account and implemented.

Significant Non-financial Risks

GRI 3-2

Owing to the initiated measures, there are no significant non-financial risks associated with the business activities, business relationships and products of 1&1 that are very likely to have or will have a serious negative impact on the non-financial aspects (pursuant to section 289c Commercial Code [Handels-gesetzbuch; HGB]).

Of the 15 relevant sustainability topics, eight are currently classified as material and can be seen in the table below, categorised by CSR-RUG aspect.

Table: List of Material Topics, Categorised by CSR-RUG Non-financial Aspects

Significant Sustainability Issues	CSR-RUG Non-financial Aspects
Decarbonisation Material Efficiency and Circularity	Environmental Matters
Access to Digitalisation Privacy Customer and Product Experience Diversity, Inclusion, Equality and Accessibility	Social Issues/Customer Issues
Responsible Corporate Management	Anti-corruption and Bribery
Responsible Supply Chain	Respect for Human Rights/ Environmental Concerns

Environmental Information

Decarbonisation

GRI 3-3
GRI 201-2

Basic understanding and current developments

For 1&1 as a telecommunications company and mobile network operator, decarbonisation is a core element of its sustainability activities. 1&1 continuously promotes the implementation of energy management and energy-saving systems and the exclusive use of renewable energies. Its efforts in this regard serve to minimise direct emissions from its own activities associated with the operation of its network infrastructure, its logistics processes and other business activities. Simultaneously, 1&1 is committed to reducing indirect emissions from upstream and downstream activities, meaning that 1&1's climate change mitigation activities are aimed at decarbonising the full length of the added-value chain. In addition, 1&1 believes it has a responsibility to transform the market in the long term by offering services that drive the efficiency of digital solutions and the subsequent reduction of emissions.

The offering of mobile telecommunications and internet services is based on the operation of mobile networks and data centres and the sale of hardware. 1&1 uses both its own data centre and leased data centres, most of which are operated by its affiliate IONOS, for the performance of these services. Moreover, 1&1 also operates its own mobile communications network in cooperation with its affiliate 1&1 Versatel, utilising the latter's fibre optic network and regional edge data centres. The provision of products and services from data centres and via mobile networks leads to high energy consumption. Within the Group, key factors influencing energy consumption are its own data centres, the power for its office buildings, the fuel for its own fleet of vehicles and its own use of IT hardware. In addition, major emissions result from business relationships in other areas, especially from the use of business partners' mobile and landline networks and the associated energy consumption. What is more, the consumption of energy and resources along the added-value chain of the devices and products offered by 1&1, from production and shipping to customers to disposal, has an impact on the environment.

The role of digitalisation as an enabler for enhanced climate protection must be emphasised, both in the Company's own enterprise and in relation to products and business relationships. The prerequisite for such a positive effect is the generation of the energy required to meet additional demand using renewable technologies rather than fossil fuels. Moreover, the new mobile communications standard 5G can be used more efficiently than previous standards.

In order to obtain an overview of the emissions caused by 1&1, the Corporate Carbon Footprint (CCF) (in accordance with the GHG Protocol) for the financial year 2023 was prepared for the first time in cooperation with an external consulting company. The obtained data provide a comprehensive insight

into the significant greenhouse gas emissions along the added-value chain, including direct and indirect emissions associated with the manufacture of products or the provision of services.

Specifically, the material Scope 3 emissions were analysed in addition to all Scope 1 and Scope 2 emissions (both market- and location-based). This first-time calculation of the CCF will reveal important insights enabling 1&1 to set science-based emission reduction targets and to develop specific measures for the reduction of overall emissions. The results are summarised at the end of this section.

Management and measures

GRI 3-3

Energy supply for buildings, data centres and network operation

The use of the office and logistics buildings and of the Company's own data centre in Maintal requires energy in the form of electricity and heat. 1&1 meets its power demands entirely from certified green electricity, reducing the potential environmental impact of electricity consumption.

1&1's servers are organised redundantly and feature extensive storage and back-up functions so that the services provided to its customers are as secure and reliable as possible. What is more, the high-performance data centres operated by the affiliate IONOS and used by 1&1 are georedundant, ensuring that neither power failures nor environmental factors restrict the operation of the applications, this added security comes at the cost of increased electricity consumption, which 1&1 addresses by the use of renewable energies and the continuous improvement of energy efficiency.

The 1&1 O-RAN relies on green electricity, and 100 per cent of the electricity consumed at the Company's own locations is generated from renewable energy sources. At locations where 1&1 has no control over the purchased electricity, compensation takes the form of verified certificates. Moreover, there are plans for the integration of energy-saving features for the operation of antenna sites (RAN) and data centres (core network). The use of O-RAN and of the Company's own private cloud based on COTS servers allows single components to be replaced so that the latest and most efficient generation of servers with an optimum ratio of performance and energy consumption can always be used.

A total of 4,746.4 MWh of power from Company-owned sources was consumed (Scope 2). One hundred per cent of this consumption was supplied entirely in the form of certified green electricity. Since 1&1 purchases data centre services from third parties, additional energy consumption in category 3.8 of the GHG Protocol is incurred in upstream activities. The data for all material Scope 3 emissions are summarised in the CCF presentation at the end of this section.

GRI 302-1 Employee mobility

GRI 305-1

GRI 305-2

GRI 305-3

Employee mobility services are provided by United Internet Corporate Services GmbH's purchasing departments in cooperation with the HR departments. Responsibility ranges from business trip management to vehicle fleet monitoring to definition of the terms and conditions for the provision and use of company vehicles.

United Internet Corporate Services GmbH cooperates with external service providers whenever there is a need to use hired and company vehicles. The use of data provided by software programs offers insights into the use of the vehicle fleet so that the development of fuel consumption and the associated greenhouse gas or CO₂ emissions can be continuously monitored. Air travel is organised by external tour operators, who also regularly provide information on sustainability. An annual environmental balance sheet on all rail travel comes directly from Deutsche Bahn.

The distribution of the Group across a number of locations in Germany makes high demands on employee mobility. CO₂ emissions are produced when the Company's own employees travel. 1&1's goal is to reduce travel-related emissions, both by avoiding business trips and by using climate-neutral options such as rail travel.

The following measures for climate-friendly mobility have been established:

Avoidance of business trips: Many business trips can be avoided by equipping meeting rooms and personal workplaces with phone and video conferencing technology. In addition, instant messaging services improve internal communications and can help to reduce trips between locations even further.

Climate-friendly travel: One element of the travel approval process is the emphasis on trains as the preferred means of travel. This allows climate-neutral travel on long-distance trips. In addition, employees can use the car pool service on the Company's intranet to arrange to travel together.

Company vehicle fleet: 1&1's company vehicle policy limits the environmental impact of its own vehicle fleet by measures such as restrictions on the choice of engines. 1&1 also considers the use of alternative technologies, always with the aspiration of making economically and environmentally viable decisions. Compared to the previous year, the electrification of the vehicle fleet was driven forward. In addition, a limit of 180 g/km of CO₂ emissions per vehicle as determined by the WLPT applies to all new vehicles purchased in 2021 and later.

In 2023, a total of 1,100,714 passenger kilometers (2022: 680,397; 2021: 134,197) were traveled by German rail and were therefore climate neutral.

Emissions from shipping

All 1&1 products have been shipped using climate-friendly means of transport since August 2022. With this in mind, the Company cooperates with the leading shipping companies in Germany and can guarantee CO₂-neutral delivery by avoiding and offsetting emissions. The resulting additional costs are borne in full by 1&1 for its customers. In addition, packaging and printed materials are obtained from local suppliers, avoiding their transport over long distances and reducing carbon emissions.

Based on the calculations of the logistics service providers, greenhouse gas emissions (category 3.4) of 1,958.9 tonnes were generated in 2023 (2022: 1,532.5 tonnes, 2021: 1,422.4 tonnes)¹.

(1) The figures are based on the information of logistics services providers. They are reported using the "well-to-wheel" (WTW) method.

Fuel consumption from company vehicles and business trips⁽¹⁾

	2023	2022	2021
Company vehicles (Scope 1): Fuel consumption (petrol and diesel) in litres ⁽²⁾	453,274.5	320,923	279,403
Company vehicles (Scope 1): amount of electricity consumed in MWh ⁽³⁾	85.5	k. A.	k. A.
Hired vehicles (Scope 3): Fuel consumption (petrol and diesel) in litres ⁽⁴⁾	25,651.0	16,865.6	12,325.0

(1) Due to an improved data situation in the reporting year, comparisons with the previous year are not meaningful.

(2) Figures are based on data from the service company.

(3) Figures are based on data from the service companies; due to insufficient data, the consumption of electric vehicles for the reporting year was extrapolated using the net costs and an average price per KWh.

(4) Figures are based on data from the service companies and our own extrapolations; missing values were calculated using the Federal Environment Agency's data on the average fuel consumption of passenger cars and station wagons per 100 km: 7.4 l.

GRI 302-1 Energy consumption Scope 1 and 2

GRI 302-3

GRI 302-4

GRI 305-1

GRI 305-2

GRI 305-3

	2023	2022	2021
Electricity consumption (Scope 2) in MWh ⁽⁵⁾	4,746.4	4,404.4	4,050.3
of which certified green electricity/green power	4,746.4	4,404.4	4,050.3
Heating consumption in MWh ⁽⁶⁾	4,922.2	4,244.8 ⁽⁷⁾	2,896.7
of which natural gas (Scope 1)	2,619.3	2,241.2 ⁽⁷⁾	k.A.
of which fuel oil (Scope 1)	161.7	0.0 ⁽⁷⁾	k.A.
of which district heating (Scope 2)	2,141.1	2,003.6 ⁽⁷⁾	k.A.

(5) Figures refer to the total electricity purchased by the 1&1 Group. The share of office buildings for the 1&1 Group Group was approximated on the basis of the proportion of employees at the respective locations, as electricity consumption is only available within an overall evaluation for the United Internet Group. The figures also include the electricity consumption for the 1&1 data center and the electricity consumption of our own locations for network operation.

(6) Information on measured gas, district heating and heating oil consumption comes from German locations with around 40% of office space. As heat consumption at some locations can only be determined via the landlords' utility bills and these were not yet available for the reporting year at the editorial deadline, the actual consumption figures for the previous year were used. Heat consumption was estimated for all locations without consumption data. The share for the 1&1 Group was approximated on the basis of the proportion of employees, as this information is only available within an overall evaluation for the United Internet Group. available

(7) The previous year's figures were adjusted due to an improved data situation.

Corporate Carbon Footprint

GHG Inventory in t CO₂e⁽⁸⁾

	2023	2022 ⁽¹²⁾	2021
Scope 1: Direct emissions	1,772.6 t	1,293.5 t	1,107.3 t
Scope 2: Indirect emissions (market-based)	456.4 t	359.8	0 t
Scope 2: Indirect emissions (location-based)	2,046.4 t	k.A.	k.A.
Significant Scope 3 total emissions	909,624.5 t	k.A.	k.A.
3.1 Purchased goods and services	665,687.8 t	k.A.	k.A.
3.2 Capital goods	47,340.5 t	k.A.	k.A.
3.3 Fuel- and energy-related activities	582.2 t	k.A.	k.A.
3.4 Transportation and distribution ⁽⁹⁾	6,041.0 t	k.A.	k.A.
3.5 Waste ⁽¹⁰⁾	7.3 t	k.A.	k.A.
3.6 Business travel	224.3 t	k.A.	k.A.
3.7 Employee commuting	4,678.0 t	k.A.	k.A.
3.8 Rented or Leased Assets	717.2 t	k.A.	k.A.
3.11 Use of sold products ⁽¹¹⁾	183,075.2 t	k.A.	k.A.
3.12 End-of-life treatment of sold products	1,271.0 t	k.A.	k.A.

(8) CO₂e = CO₂ equivalents

(9) The figure includes both the upstream transportation of all products in the Mobile division and the transportation from the 1&1 logistics center to the end customer. Delivery by the shipping service providers is climate-neutral through offsetting.

(10) The information refers to the end customers' electrical appliances.

(11) Product groups for which no manufacturer-specific product carbon footprint was available are excluded.

(12) Due to an improved data situation, the values for Scope 1 and 2 emissions for 2022 have been adjusted.

Due to the first-time recording of the main Scope 3 emissions, no information can be provided for previous years, meaning that 2023 is used as the base year for subsequent years.

Material Efficiency and Circularity

GRI 3-3 **Basic understanding and current developments**

1&1 embeds the principle of the circular economy in all processes and along the entire added-value chain. One of 1&1's duties is to recycle customer hardware, equipment from the in-house IT and any reusable IT devices from its own mobile network that have reached the end of their service lives in the most effective way possible. Moreover, 1&1 also maintains a close watch on a responsible procurement process and its use of resources, improved material efficiency and continuous observance of these principles in all company processes. Products that have been sold and returned are refurbished and restored to good-as-new condition so that they can be remarketed, another example of the Company's observance of these principles.

Since 1&1 is a telecommunications provider, its business with "physical" products involves in particular the use of electronic devices and hardware. 1&1 develops its applications itself or in cooperation with partner organisations and operates them in its own data centres or in the data centres operated by its affiliate IONOS that the Company uses. Simultaneously, it provides to its customers primarily information and communications technology hardware (ICT) in the form of devices such as smartphones and routers, tablets, laptops and accessories in conjunction with rate plans for the use of its mobile network and broadband services. In addition, employees use IT hardware to perform their tasks. The rollout and operation of the fourth mobile communications network in Germany leads to an increased demand for resources, including materials for antennas and masts, the construction of additional data centres and the fibre optic infrastructure of the affiliate Versatel.

Management and measures

GRI 3-3

Use and promotion of secondary materials

GRI 301-3

1&1 Telecommunication SE cooperates with the recycling specialist AfB gGmbH engaged by the parent company United Internet and its "Technology Services" department to dispose of servers and network devices that have been used internally in an environmentally friendly manner. Once the devices arrive at AfB, the first objective is to extend the life of the IT equipment or single parts by cleaning, upgrading and repairing them so that they are suitable for reuse. The IT equipment is dismantled and recycled responsibly solely if it is not possible to reuse equipment or certain parts. The engagement of AfB not only ensures that the hardware is placed in the hands of environmental and recycling experts, but also entrusted to an inclusive company that strengthens employment opportunities for people with disabilities.

1&1 also consistently favours the use of secondary materials and the continuous further development of material efficiency for the physical SIM cards it uses. Since 2023, 1&1 has used primarily the so-called "half eco-SIM", featuring a chip carrier made wholly of recycled material. In addition, 1&1⁽²⁾ is stepping up the provision of digital SIM cards (eSIM) for new customers in the wake of technological advances. Their use conserves valuable resources by saving materials and avoiding additional waste.

Return and repair of end devices

GRI 417-1

The return and repair of customers' devices is managed by 1&1 Logistics GmbH, where measures to organise sustainable logistics processes are continuously developed, established and monitored.

Smartphones, routers and other devices that 1&1 provides to its customers may contain components that must not be discarded in the usual household waste. The legal governance is established by the German Electrical and Electronic Equipment Act (ElektroG). 1&1's task is to assume responsibility for the entire life cycle of these products and to recycle materials properly after use so that their disposal does not result in the release of any pollutants into the environment. 1&1 has signed a waste disposal contract with its partner, the specialist waste disposal service provider Interzero, to ensure that environmentally friendly processes are used for the disposal of the devices that 1&1 has supplied. The Company provides information to customers about the professional disposal of their mobile and landline hardware with every delivery and lists Interzero's collection points on the corporate website.

A number of 1&1's own brands have been offering refurbished devices since 2019. All returned devices in the product groups tablets, mobile phones and laptops are checked in detail by the "Reverse Logistics

(2) Refers to the 1&1 brand

& Refurbishment” team and tested for recyclability. Devices that meet all relevant quality criteria after going through this process - particularly in terms of function and data protection - are completed with accessories and can be made available to the market again with a 24-month warranty. Devices that 1&1 cannot refurbish itself are sent on to an external service provider for repair or professional disposal.

1&1 offers customers a transparent model for returning used mobile phones, tablets and notebooks, the so-called 1&1 Trade-In Campaign. In 2023, more than 67,000 old devices were accepted and subjected to a sustainable recycling process by 1&1. When ordering a new device, customers can return their old device for a bonus.

If there is a hardware defect, customers have the option of having their defective device repaired and (for the duration of the repair) using a loan device that must be returned to 1&1 once the repair has been completed. Alternatively, customers can decide to take a new device immediately as part of the 1&1 trade-in service. When the new device is delivered, the defective device will be accepted by the shipping service provider and returned to 1&1 or a certified repair service provider who will test the device functions and, if possible, repair any defects that may be found. The objective is to extend the life of the devices and to avoid their scrapping.

In 2023, this service resulted in the return of a total of around 45,500 mobile devices, tablets and laptops as well as about 128,000 DSL routers to 1&1 or a certified repair service provider.

GRI 301-1
GRI 305-3 **Efficient shipping packaging**

The logistics of products for customers is an integral part of 1&1’s business activities and is handled by the company’s own logistics center in Montabaur for all brands of the 1&1 Group.

The (outer) packaging material consists of 75–80 percent recycled materials; the shipping cartons are made of 100 percent recycled material. Work for the conversion of all packaging and filling materials to recyclable variants is now underway. Recycling of (secondary) packaging materials by the service providers Landbell AG and “Duales System Deutschland GmbH – The Green Dot” led to the equivalent of 388.1 tonnes of carbon emissions being saved in 2022 (2022: 299.9 tonnes; 2020: 221.6 tonnes).

Further measures include:

- Use of recycled envelopes with the “Blue Angel” eco-label and the Deutsche Post “GoGreenPlus” logo
- Return of lent devices immediately at the customer’s premises thanks to the engagement of a selected parcel delivery service using reusable shipping packaging
- Use of QR codes for returns to avoid printed return labels

The following table provides a quantitative overview of the packaging material used and emissions for the transport of 1&1 shipments in the reporting year 2023:

Packaging materials⁽¹³⁾

	2023	2022	2021
Total paper, paperboard and cardboard (PPC) consumption in tonnes	590.4	449.8	430.0
Total plastic consumption in tonnes	0.0	0.0	0.0
Number of shipments in millions	6.8	6.4	6.4
Amount of PPC per shipment in grams	86.8	70.4	67.4
Amount of plastics per shipment in grams	0.0	0.0	0.0

(13) Figures refer to the entire 1&1 Group.

Resource-efficient network infrastructure

GRI 203-1

The hardware division insofar as it relates to the mobile communications network is managed by 1&1 Mobilfunk GmbH; the CEO of 1&1 Mobilfunk GmbH is in charge of the division. The network engineers at 1&1 Mobilfunk are in close dialogue with the rollout partner and Open RAN expert Rakuten.

The complete virtualisation of the cloud architecture permits the use of commercial off-the-shelf (COTS) hardware and accelerates innovation cycles through efficient and cost-effective software updates that conserve resources. The need for time-consuming updating and conversion of the base stations is eliminated. The standardised hardware facilitates return to the reusability cycle at the end of use. Existing antenna sites are also utilised during the construction of the mobile communications network. 1&1 is cooperating with leading radio tower companies that make their antenna sites available long-term for the installation of the 1&1 high-performance antennas, efficiently conserving valuable resources.

Social Information

Access to Digitalisation

Basic understanding and current developments

GRI 3-3

The business model of the 1&1 Group is founded on access to communication, information and entertainment. 1&1 currently operates Europe's most modern mobile network, built on the 5G frequencies auctioned in summer 2019.

In its role as a telecommunications company, 1&1 provides access to a digitalised world to a major part of society. 1&1 considers the provision of modern and secure access to this world to be one of its essential tasks. That is why 1&1, a new mobile network provider, is relying on state-of-the-art technology right from the outset, and our installation of Europe's first fully virtualised mobile network utilises the innovative Open RAN technology. In this respect, 1&1 is committed to ensuring the safety and health of its customers during their use of the Company's products and services and remains vigilant for any signs of potentially negative effects on customers. Simultaneously, information security is a top priority across the extensive product landscape so that information is protected from unauthorised access and misuse. The information requiring protection is not limited to customers' and employees' electronic data; it also encompasses information about the Company's own processes, systems and products.

As of December 31, 2023, 1,063 antenna sites were available to 1&1; they will be successively connected to fibre optic lines and equipped with gigabit antennas. In the meantime, after initial difficulties, 1&1 is posting a steady rise in the capacities of its four rollout partners. 1&1 is keeping its sights firmly on its targets of supplying a quarter of German households by the end of 2025 and half of them by the end of 2030. The financial risks, opportunities and forecasts can be found in the Risks, opportunity and forecast report in the annual report.

The operational startup of the network in December 2022 immediately verified the functional capability of the Open RAN technology. At that time, the "5G at home" service was activated at the first antenna locations – a 5G landline product realised via a mobile communications network. The next step was the activation of mobile services for smartphone use in December 2023, at which time the fourth German mobile network became fully operational.

Wherever 1&1 does not yet provide its own coverage during the roll-out phase of its 1&1 Open RAN, so-called national roaming steps in and customers are automatically routed to the Telefónica network. It is self-evident that 1&1 offers its more than 12 million mobile customers nationwide mobile coverage right from the start in the 5G market standard.. Beginning in summer 2024, 1&1 will have access to



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national roaming on the Vodafone network, which 1&1 will use exclusively once completed – as of October 2024 at the latest. The partnership with Vodafone was announced in August 2023.

GRI 3-3 **Management and measures**

Innovative network rollout and operation

The CEO of 1&1 Mobilfunk GmbH has overall responsibility for the network rollout and operation of 1&1 AG. In contrast to traditional network architectures, the Open RAN approach makes a strict distinction between software and hardware. Unlike conventional mobile networks, which locate their network functions primarily in hardware at the antenna locations, all functions in the 1&1 Open RAN are executed as software in the Company's private cloud. Over 500 regional edge data centres are scheduled for inclusion in the 1&1 Open RAN by 2030, creating a nationwide private cloud in Germany. The centres are connected to the 1 to the gigabit antennas by fibre optic cables over distances of ten kilometres or less. Applications operated using this infrastructure can benefit from the extremely short latency times. Another key advantage of Open RAN technology is a broad partner ecosystem. While traditional mobile networks are often provided by a single manufacturer, standardised interfaces in the 1&1 Open RAN offer the option of flexible cooperation with the best and most secure manufacturers on the market. The Company can choose from a wide range of servers and network technology during its rollout of the fourth German mobile communications network. This means that 1&1 can do without controversial network suppliers - such as HUAWEI.

GRI 416-1 **Security and customer health in the mobile network**

Guaranteeing security in Open RAN networks requires in-depth risk analyses – just as for conventional mobile networks – and the continuous monitoring of all security-relevant equipment and systems. Acting on behalf of 1&1, the general contractor Rakuten has carried out detailed risk analyses and operates a certified security management system in accordance with ISO 27001. 1&1 welcomes the BSI's study on security in Open RAN mobile networks and the security recommendations it contains and maintains a regular dialogue with the authority. 1&1 is also a member of the international O-RAN Alliance, whose expert committees intensively analyse and continuously evolve security in Open RAN networks. The effects of electromagnetic radiation in mobile communications are continuously monitored by the Federal Office for Radiation Protection. The latest research is still unable to rule out with absolute certainty the possibility of disruptions in the body's heat regulation mechanisms and of consequences for human health if certain threshold values are exceeded. Nevertheless, the findings of studies on previous mobile network standards remain equally true for 5G: no impact on health has ever been verified at levels below the thresholds currently in force. The Federal Office for Radiation Protection confirms that, as of this

time, there is no reliable evidence to suggest that the new mobile network standard could affect human health. The German government is also deepening the dialogue with citizens and addressing any concerns relating to the new mobile network standard with its *Deutschland spricht über 5G* initiative. The aim is to heighten trust and acceptance of 5G by educating the public. 1&1 will continue its close tracking of research on mobile network use and will respond responsibly should any actions become necessary. It goes without saying that 1&1 fulfils all legal requirements for radiation protection.

Information security

1&1's security management is based on targeted technical and organizational measures in accordance with security guidelines that meet the needs of business customers and legal requirements such as the German Telecommunications Act (TKG) and the German Federal Office for Information Security (BSI). These measures are continuously improved and are based on internationally recognized standards such as ISO 27001, BSI IT-Grundschutz and BSI C5. The information security management system (ISMS) of 1&1 is integrated into that of the parent company United Internet AG and is managed by the TechOps Information Security division of IONOS SE, a sister company. This department is responsible for policy and risk management, issuing security instructions and training, and communicating with authorities in the event of reportable security incidents. The Head of Information Security acts as the security officer in accordance with the TKG and reports regularly to the CIO of 1&1 on the information security risk portfolio, relevant security incidents, measures taken, results of security checks and key security trends.

Hacker attacks can have far-reaching consequences for both 1&1 and its customers. To mitigate these risks, 1&1 has implemented the following technical and organizational security measures. In the reporting year 2023, no sanctions in the form of fines were imposed on 1&1 AG for fines for security breaches or other security-related incidents.

GRI 417-1 Technical measures:

- **cure software development lifecycle (SSDLC):** Preventive avoidance of security vulnerabilities through secure software development.
- **Protection against DDoS:** 1&1 uses a globally distributed DDoS protection shield developed, continuously optimised and evolved by its affiliate IONOS to protect against so-called “Distributed Denial of Service” attacks (DDoS) – widespread and directed attacks from the internet that are intended to reduce the availability of 1&1’s services.
- **Transport layer security (TLS):** Customer data are encrypted before transmission.
- **Multi-level virus protection concept:** 1&1 employs a multi-level virus protection concept to defend against viruses, malicious code and ransomware. This concept, which is based on virus scanners from various manufacturers, utilises a variety of methods from classic virus signatures to machine learning algorithms to checks of unknown code within a sandbox. Suitable protective measures are used at all communication levels from email to internet access proxy to firewalls to servers and clients.
- **Georedundancy:** Duplicate information is stored in at least two geographically separate data centres to minimise the risk of operational interruptions and data loss caused by external factors.

Organisational measures

- **Employee training:** Mandatory e-learning courses teaching the basics of information security with refresher courses every two years; awareness-raising campaigns on the topic of email phishing; technical in-person training for developers and administrators tailored to specific requirements; specific training on the topics of data protection and compliance for managers.
- **Rules for employees based on ISO 27001:** The rules encompass 1&1’s information security policies. They are communicated during training programmes and in information and explanatory comments maintained on the Company’s intranet. The materials also name the contacts to which employees must immediately report any security incidents or suspicions.
- **Security audits:** The “Information Security” division at 1&1 conducts product, process and system audits to ensure the effectiveness of the ISMS. They are supplemented by audits and checks within the business departments and by external audits. Business departments also schedule and perform audits on their own responsibility. Maturity models are used more and more frequently for this purpose.

- **Continuous monitoring:** Alongside local monitoring, an internally adapted and more extensively developed "Security Incident and Event Management System" (SIEM) supports the discovery of incidents and can trigger appropriate responses. Continuous improvement is achieved by measurements of the time required to distinguish between security incidents (e.g. attacks) and non-security incidents (e.g. interrupted power circuits). The response times from the report of an issue to its resolution are also recorded. In addition, internal targets for certain security-related goals such as "Availability" have been defined.
- **Dealing with security incidents:** Standardised process in which, after detection, rectification and a reporting chain are performed in accordance with centrally documented processes. Where necessary, the security team or external experts are consulted.

Youth protection

GRI 417-1

1&1 observes the legal requirements for the protection of minors both for its own products and services and partner offers. Internal checks during product development and product launches ensure that children and young people are not confronted with unsuitable content. A dedicated youth protection officer acts as a contact person for the protection of minors and advises internal departments, is the contact person for external parties and represents the Group companies with associations and supervisory authorities. In addition, a youth protection e-mail box is available for questions or complaints, which can be accessed via the legal notice on the website.

Privacy

GRI 3-3 **Basic understanding and current developments**

1&1 is expressly committed to the outstanding importance of privacy, which is also guaranteed as a fundamental right, and consistently gives due regard to the subject in its day-to-day business. The implementation of suitable measures and the use of management systems represent 1&1's unwavering commitment to the privacy concerns of its customers, partners and employees and anchors privacy requirements in its own systems, processes and products throughout the Group. 1&1 maintains the highest security standards that minimise the risk of personal data breaches for customers. This includes enabling the use of the latest technologies supporting a continuous review of data protection and other legal requirements, continuously training employees in data protection and sensitising them to this issue. Data protection requirements are also integrated into product and process development at an early stage. These measures represent 1&1's continuous investment in the improvement of data protection that it offers.

Artificial intelligence (AI) has become a heated point of discussion and harbours enormous potential for a wide range of applications. From a data protection perspective, the legally compliant embedding and use of AI poses a challenge. It is met by the comprehensive consultations within the Group on all related data protection issues. The consideration of data protection and AI as integral components is crucial for the development of robust and innovative solutions ensuring both technological progress and the protection of privacy.

On 10 July 2023, the European Commission adopted the adequacy decision for the EU-US Data Privacy Framework. The consequence is that the exchange of personal data with companies in the USA is now possible, at least until further notice, provided that they are certified as compliant with the adequacy decision.

The Company's internal data protection organisation was expanded in 2023 by the creation of new roles, and supplementary and more specific data protection training courses were offered. Moreover, a new data protection audit concept including an audit schedule was drawn up and the Legal & Privacy department began conducting audits in accordance with these requirements.

The Group Legal & Privacy department is currently focussing on tracking the following objectives:

- Establishment and consolidation of data protection values within the Group
- Standardised level of data protection through clear governance
- Design of processes in consideration of data protection regulations
- Implementation and continuous optimisation of effective control mechanisms

Management and measures

GRI 3-3

The group data protection officer has also been appointed as the data protection officer for the subsidiaries. She is not bound to take instructions and reports directly to 1&1 AG's CFO. She is supported in her work by a dedicated group data protection department (Legal & Privacy) that the business departments of 1&1 AG and its subsidiaries can consult regarding all their data protection issues. In addition, there is an independent local data protection organisation at departmental level; it operates directly in the departments, usually in the role of data protection coordinators. Their duties are to be available as the first point of contact for employees from the departments, to provide additional support and to ensure that privacy issues can be assessed by Legal & Privacy at an early stage.

Establishment of privacy law values within the Group

An overarching privacy guideline for 1&1 AG has been published on the Company's intranet. Supplementary documents such as guidelines for the erasure of data are also available on the site. The General Data Protection Regulation (GDPR), the Federal Data Protection Act (BDSG) and the Telecommunications and Telemedia Data Protection Act (TTDSG) are the most important legal frameworks governing data protection. Their implementation and observance in the business departments are assured with the aid of counselling from 1&1 AG's Group Legal & Privacy department and topic-specific documents designed as working aids or instructions and made available in the business departments.

What is more, a group-wide privacy mission statement has been defined during professionally facilitated workshops conducted jointly with many different business departments. Building on this mission statement, 1&1 has developed measures and goals that serve to strengthen the interaction across departments, to deepen the understanding of privacy in all areas of the Company and to consolidate a company-wide awareness of the importance of data protection. Strengthening awareness of data protection within the Group also entails the involvement of all employees in this process so that its principles are firmly

grounded in the day-to-day work of all employees. A training concept has been developed with this in mind; it continuously sensitises employees to data protection developments and processes and offers personal and digital training on the subjects. In 2022, a new e-learning programme created by 1&1 itself went live; participation is mandatory for all employees. In 2023, this e-learning programme was supplemented by training courses specific to each division. Furthermore, training programmes for data protection coordinators and partners and events specifically geared to the data protection responsibilities of managers are conducted as a matter of course.

Standardised level of data protection through clear governance

The Group Legal & Privacy department at 1&1 AG has also set itself the goal of standardising in modular form the technical and organisational measures of the group undertakings of 1&1 AG. This goal has been achieved. Moreover, the existing local data protection organisation has been expanded. The as-is status was reviewed in collaboration with the appointed data protection coordinators, needs were identified and additional roles were subsequently added. For instance, there have been data protection contacts at the departmental levels in addition to the role of the coordinators, who are each responsible for an entire division. The special feature of these positions is that they can act even more closely to day-to-day business while monitoring the implementation of privacy requirements.

Design of processes in consideration of data protection regulations

Data protection aspects must without fail be considered when submitting project applications, in the product development process, before the acquisition of new software and before the conclusion of contracts by involving the Legal & Privacy department beforehand. The data protection coordinators provide local support to the Legal & Privacy department within the various divisions and liaise between the Legal & Privacy department and the business departments. The coordinators receive intensive and regular training for this role to ensure that information is distributed quickly to the business departments. In addition, the due regard of the data protection principles of "privacy by design" and "privacy by default", i.e. data protection by design and data protection-friendly default settings, is assured by placing employees trained in data protection law directly in the various departments.

Implementation and continuous optimisation of effective control mechanisms

The Group Legal & Privacy department conducts both internal and external data protection checks, known as audits, on an ad hoc basis. In addition, it is involved in ensuring service providers' compliance with data protection regulations by conducting audits. Trained Legal & Privacy employees certified as data

protection auditors and data protection coordinators carry out these audits professionally in cooperation with the business departments. In this regard, a new concept was prepared in the reporting year and used for the conduct of internal and external audits.

Drillisch Online GmbH was audited by TÜV Saarland once again in 2023 and was yet again awarded the “TÜV-Tested Online Portal” seal of approval, for which the topic of privacy is a critical element.

Measures and processes for the protection of customer data

GRI 418-1

Regular contact with the supervisory authorities

Our Legal & Privacy department is in regular contact with the competent supervisory authorities, particularly in the handling of customer reports that the authorities forward to 1&1. Notifications of violations of GDPR provisions – of which there were 19 in 2023 (2022: 25; 2021: 38) – are also forwarded to the competent supervisory authorities. Regular dialogue with the competent authorities ensures that the processes are in line with the views of the supervisory authority.

Grievance mechanisms ensure effective detection

Customer questions and complaints about data protection are handled by trained staff in special data protection departments in close cooperation with the group data protection officer and her team. There are internal responses to any incidents such as the adaptation of guidelines and measures to raise employee awareness as deemed necessary. Moreover, employees have the opportunity to contact the group data protection officer, the Legal & Privacy department or the appointed data protection coordinators to discuss any privacy issues that may arise in the course of their work. A tool that employees may use to report privacy-related incidents to the group data protection officer – anonymously, if they wish – is also available.

Billing procedure modifications

Invoices are now available solely in the personal customer login area of 1&1 Telecom GmbH and Drillisch Online GmbH. Customers are notified by email when invoices are posted and can view and download them safely in this secure area. These customer areas can be accessed solely by entering the specific user name and password. This procedure prevents the disclosure of billing data by the accidental transmission to an incorrect email address, for example. 1&1 expressly points out the confidential handling of these data to its customers.

Enhancing the rights of data subjects by providing simple access to data information

Pursuant to Art. 15 GDPR, data subjects have the right at all times to obtain information about the personal data concerning them stored by 1&1. The requested information is provided to 1&1 Telecom GmbH customers in their personal login area so that they can view the stored data themselves at any time and

are informed in a sustainably transparent manner. 1&1 Telecom GmbH has also improved the information process: if customers also wish to obtain documents and correspondence as part of their request for information, the materials will be made available to them in a password-protected cloud for a certain period of time and the password required for access and retrieval will be sent by post. This ensures that solely authorised persons receive digitised access and eliminates the need for cumbersome paper mailings.

Cookie layer

The cookie layer, which was revised and coordinated in cooperation with the Rhineland-Palatinate State Commissioner for Data Protection and Freedom of Information (LfDI) in 2021, is continuously adapted to changes. New cookies are set solely after explicit consent within the sense of data protection has been granted. This consent is obtained within the framework of internal processes and instructions implemented specifically for this purpose and prevents any deviation from the agreed standards.

Using and protecting customer data

Employees have access to customer data solely in the context of their duties and responsibilities, i.e. solely if and when and to the extent required for customer support and for performance of the contractually agreed service. The 1&1 Group has consequently implemented a broad range of technical and organisational measures for the protection of these data to ensure that no unauthorised employees have access to this data. These measures are reviewed at regular intervals.

1&1 uses customer data for marketing purposes solely in the scope permitted by law and does not sell customer data to third parties. Both technical and organisational measures assure observance of these principles.

Customer and product experience

Basic understanding and current developments

GRI 3-3

Customer expectations for telecommunications and internet access are constantly rising and must be continuously monitored to ensure the long-term satisfaction of this key stakeholder group. The satisfaction of customers and their product and service experience obviously represent essential cornerstones for successful business activities in this sector that are indispensable for the sustainability of the Company's operations, which is why the relationship to the customers is always at the heart of 1&1's thoughts and actions. By continuously developing its service and product offerings and incorporating interests and wishes, 1&1 creates an innovative customer experience.

Customer satisfaction is a key differentiating factor on the market. In recognition of this circumstance, 1&1 attaches great importance to the continuous evaluation and management of customer satisfaction as it is as relevant for investors and employees as it is for customers. Possible risks to customer satisfaction may arise from adjustments to the pricing policy that become necessary. Moreover, new developments might hit the market too late or not be accepted as expected by 1&1.

1&1 continues to pursue the overriding goal of maintaining a leading position in the area of customer satisfaction.

Management and measures

GRI 3-3

The Customer Experience department is in charge of managing customer satisfaction. Regular meetings of a CX Board – an established programme that addresses the entire Management Board and regularly reports on and documents customer satisfaction and the measures initiated to increase it – serve this purpose.

Customer satisfaction is regularly evaluated within the customer journeys and significant contact points, and the findings from these analyses are the basis for the derivation of measures and strategic fields of action. Responsibility for these actions is assigned to the Customer Experience department and company-wide CX officers at divisional manager level. 1&1 focuses on the interests and protection of its customers – especially with regard to data protection. Legal framework conditions such as the GDPR or the reform of the Telecommunications Act represent the guard rails for processes aimed at customer satisfaction.

The customer sentiment score (CSS) is used as the key performance indicator for the measurement of customer satisfaction. The development of the CSS is monitored by the conduct of regular surveys for key contact points and customer journeys across the entire scope of the customer life cycle. The CSS is

assessed by the use of defined target figures and a specifically designed assessment guideline. Over the years since the start of the survey in 2010, 1&1 has recorded a steady increase in customer satisfaction from 65.7 to 71.1 in 2022.¹ In 2023, the customer satisfaction score largely stagnated and stood at 70.7 at the end of 2023. The primary cause was the adjustment in 2023 to discounts for contracts with rate plans significantly below the list prices. The goal for 2024 is to return to the growth path of previous years.

Every month, 26 online surveys are conducted among customers who have had special experiences or customer experiences that are critical for 1&1's success, and every month, 88,000 customers take advantage of this opportunity to send us feedback. The responses to surveys, in particular the answers to open questions, are analysed in detail and the findings are used to determine where potential for optimisation of products, processes and customer service might be mined. Other instruments of qualitative and quantitative market research, data analysis and research in secondary sources are used in conjunction with the online surveys to create a comprehensive profile of our customers. In 2023, the monthly online surveys were supplemented by the conduct of an additional 32 surveys.

Measures and projects to increase customer satisfaction include (among others):

- **Disruption of service:** personal customer support in the event of a service disruption.
- **Online video library:** introduction of the new online video library "1&1 Cinema" for new and current broadband customers.
- **Home networking:** guided optimisation of the home network using the Control Center app
- **Customer migration:** migration preparations for the 5G network.
- **Regular market research:** regular market research activities and the associated evaluation of image attributes.

(1) Customer satisfaction score from 100 (Very satisfied) to 0 (Very dissatisfied)

Working Conditions

Basic understanding and current developments

GRI 3-3

As it is a leading telecommunications provider, 1&1 displays the features typical of this sector: a rapidly changing environment, short innovation cycles and intense competition. Its dedicated and highly skilled employees and managers are a key factor in mastering these challenges. 1&1 wants to retain its position as an attractive and future-orientated employer. In addition to a sustainable corporate culture, 1&1 provides to its employees working conditions appropriate to their needs. By offering employees flexible working time models, 1&1 enables them to reconcile their professional and personal lives flexibly. 1&1 expresses its appreciation for the performance and commitment of its employees by offering competitive remuneration, a wide range of fringe benefits and transparent communication. 1&1 sees its employees as its most important resource, which is why it favours flat hierarchies, short decision-making paths and participatory involvement that make an essential contribution to the Company's long-term success.

Since the topics of training, further education and occupational health and safety were classified as relevant, but not material in 2023, the information on these aspects will be published in a separate ESG report. The key figures are nevertheless presented transparently in the overview at the end of this section.

The previous values and management guidelines at 1&1 are currently the subject of a revision process. A broad organisational development programme that deals with various facets of a future-oriented corporate culture and actively involves employees from all divisions of the Company in the process from the outset was initiated in 2023.

Management and measures

GRI 3-3

Overall responsibility for Human Resources lies with the Chief Human Resources Officer (CHRO), who is supported by the Head of Group HR at 1&1 AG. The biennial employee survey is an important tool for measuring the effectiveness of the measures and the achievement of the defined strategic goals. It was last conducted in autumn 2022 and will be repeated in 2024.

Performance-based and attractive remuneration

GRI 2-30
GRI 405-2

HR Business Partnering is in charge of counselling on remuneration issues and managing the personnel cost budget for the entire 1&1 department and liaises closely with the managers.

The internal remuneration guideline lays the foundation for a legally secure and fair remuneration system based on need. It clearly defines regulations and procedures for the determination of salaries throughout

the Group. Changes in employee remuneration legislation such as minimum wage laws are fully realised in 1&1's remuneration practice. The level and progression of salaries over time are set irrespectively of gender or other characteristics that have no relationship to the position or specific specialist qualifications. Reasonable and fair remuneration is ensured by the conduct every six months of internal comparisons by position, consideration of market developments and analyses and the use of external benchmarks. Depending on position and responsibility, merit-based variable components are elements of the remuneration and are paid according to the performance principle.

The remuneration is accompanied by additional benefits such as a company pension scheme, other fringe benefits, discount programmes etc. The employer-subsidised pass for public transport (*Deutschlandticket*) has also been offered since 2023; it serves the double purpose of easing the financial burden on employees while encouraging more sustainable mobility behaviour among employees. In view of the rising cost of living, 1&1 paid an inflation adjustment in 2023. With a graduated assessment of the premium, the focus was placed on a needs-based design of the tax-free support benefit.

Flexible working time models for work-life balance

1&1 is gradually expanding its range of flexible working time models. With the exception of a few professional groups, all employees have the opportunity to work remotely for a maximum of 40 per cent of their working time. A pilot project for "fully remote" working was conducted in 2023 and will be converted into a permanent option for specified IT positions.

1&1 has been supporting all employees in Germany with an employee assistance programme in cooperation with the external and independent provider pme Familienservice to ensure that a good work-life balance is possible even in challenging situations. The service provider's contacts can be reached by phone around the clock and are available for confidential counselling on three core topics or services: parental counselling/childcare, caring for relatives and life coaching for personal challenges. Employees are notified at regular intervals about the service and other health-related measures in posts on the intranet.

Transparency and short decision-making paths

Various opportunities for involvement in shaping corporate culture such as sounding boards, a creative workshop in which new ideas are developed on an interdisciplinary basis and an employee ideas forum are offered as a means of heightening transparency for the entire workforce. In addition, internal communication has been intensified by specific actions – e.g. regular information on Company developments such as a 5G blog and quarterly business updates from the COO addressed to all employees.

1&1 as an employer

GRI 404-1
 GRI 403-2
 GRI 403-9
 GRI 403-10

	2023	2022	2021
General key figures			
Total employees ⁽¹⁾	3,320	3,163	3,167
Management positions filled internally in %	64.0	66.3	70.0
Employee turnover in %	5.9	8.1	10.4
Education and training			
Vocational and advanced training hours for 1&1 employees	46,694	53,568	46,323
Vocational and advanced training hours per employee ⁽²⁾	14.1	16.9	14.6
Vocational and advanced training hours for our service providers	97,385	53,284	43,299
Occupational health and safety ⁽³⁾			
Absenteeism due to illness (rate in %)	6.8	7.5	5.9
Number of accident reports	19	11	15
of which on the way to and from work (in %)	10.5	9.1	6.7

(1) Figures refer to the active employees of the 1&1 Group as of December 31, 2023. All employees are employed in Germany.

(2) Figures refer to all active employees of the 1&1 Group as at December 31, 2023.

(3) Figures refer to the core employees of the 1&1 Group as at December 31, 2023.

Diversity, Inclusion, Equality and Accessibility

GRI 3-3
GRI 405-1
GRI 406-1

Basic understanding and current developments

1&1 attributes major importance to questions of equal rights, anti-discrimination and respect for the diversity of employees. For the Company, this means assuring equal opportunities in recruitment and career development at all levels and guaranteeing fair pay. It is also important to 1&1 that various backgrounds are actively incorporated into the structures of the corporate culture and that gender-sensitive and non-discriminatory language and imagery are used. 1&1 is convinced that diversity is a key to the Company's success, and so it also strongly emphasises diversity when addressing its customers and takes into account the related market potential with the aim of positioning its products and services successfully and attractively.

Since June 2023, 1&1 AG has been an independent signatory to the Charta der Vielfalt e.V. as well as in association with its parent company United Internet, underscoring the importance and relevance of the topic for the Company. Moreover, in October 2023, all 1&1 HR employees took part in a mandatory workshop on the topic of unconscious bias facilitated by an external trainer. The aim was to raise awareness of the influence of unconscious bias and thought patterns in all HR processes from recruiting to talent management.

GRI 3-3 Management and measures

The topics of diversity, inclusion and accessibility are managed across the Group by the "UI Health & Diversity" team at the parent company United Internet. Operational implementation is carried out by a separate working group in which 1&1 is also represented.

1&1 is currently engaged on the topic of diversity across the United Internet Group. In 2023, the Group-wide working group initiated an extensive strategy process based on specific questionnaires, interviews with the Management and Supervisory Boards, the results of an employee survey and other data. These efforts have led to the issue of a new diversity mission statement and three strategic focus topics that will serve as the working basis for future measures. The mission statement is published in the ESG Report.

Internally, 1&1 has published the following guidelines for the promotion of diversity:

- Cross-segment guideline for gender-sensitive and non-discriminatory external communication
- Intranet section on gender-sensitive and non-discriminatory (figurative) language with tips on the use of gender-inclusive language and links to gender-appropriate formulation aids
- Guidelines: Non-discriminatory and gender-neutral visual language

Focus target diversity mindset

GRI 3-3

The importance of diversity is addressed right from the onboarding events for new employees and managers. 1&1 does not tolerate any form of discrimination, harassment or threats in the workplace. Designated persons of trust, compliance managers and the electronic whistleblower system provide personal, electronic and confidential points of contact for all employees. Every report of discrimination is taken very seriously; the goal is to investigate and clarify every reported issue without delay. In 2023, 1&1's parent company participated in the "German Diversity Day" organised by Charta der Vielfalt e.V. for the third time and held a two-day virtual in-house conference "Diversity Days" in May comprising almost 30 sessions on the topic of diversity. Elements of the conference programme included (for instance) keynotes from the Management Board colleagues, interactive workshops, employee reports on personal experiences and panel discussions. The feedback from the approximately 700 employees who took part was highly positive, and a continuation of the format is planned for 2024. Managers have had the opportunity to participate in two-part, half-day diversity training courses featuring targeted agendas on a voluntary basis since 2022.

Focus goal equal opportunity and gender balance

GRI 3-3

The target share of 21 per cent (2022: 21.0 per cent; 2021: 22.0 per cent) for women at all management levels was missed by 1.3 per cent. 1&1 is working on meeting the target share again quickly by the end of 2024. In awareness of its social responsibility, 1&1 is striving in the middle term for a fully equal participation of women in its management positions that is to be reflected in a higher proportion of women in management positions. "Women explore" is a talent and networking programme for women offered by 1&1 with the aims of making high-potential women visible and known throughout the Company, encouraging the sharing of their experiences with one another and enabling participants to evaluate in detail their own strengths and their career and networking strategy. In 2023, 49 women from all divisions of the parent company took part in the third edition of the programme.

An external and independent Employee Assistance Programme offers individual help when required: support with childcare such as free emergency care places for children up to the age of 12; holiday programmes (including virtual ones); advice on parental benefits, daycare and similar facilities; arrangement of domestic help; counselling on the financing of care needs; and support in personal crisis situations.

GRI 3-3 Focus goal inclusion and accessibility

Together with its parent company United Internet, 1&1 is committed to the inclusion of people with visible and hidden disabilities. A cross-segment working group has been established to deal with issues such as barrier-free access, technical support and organisation-wide awareness-raising. In 2025, United Internet will conclude a Group-wide inclusion agreement to create an inclusive working environment for people with disabilities.

Diversity and Equal Opportunity

GRI 405-1
GRI 2-7
GRI 401-1

	2023	2022	2021
Employees by gender⁽⁴⁾ in %			
Woman	35.1	36.1	37.1
Men	64.7	63.9	62.9
Other	0.2	n. a.	n. a.
Employees by employment⁽⁵⁾ in %			
Part-time employees (in %)	12.5	11.9	12.0
Women full-time	71.6	73.9	74
Men full-time	96.0	96.1	96.3
Women part-time	28.4	26.1	26
Men part-time	4.0	3.9	3.7
Employees by age⁽⁴⁾ in %			
Under 30	14.9	20.6	21.0
30-39	33.4	32.1	33.2
40-49	29.8	27.5	27.1
50 and other	21.9	19.8	18.7
Employees by employment contract⁽⁶⁾ in %			
Women limited-term contract	2.1	3.2	5.7
Men limited-term contract	3.9	5.4	6.9
Women indefinite-term contract	33.1	32.8	31.8
Men indefinite-term contract	60.8	58.6	55.5
Limited-term contract total	5.9	8.6	12.6
Indefinite-term contract total	94.1	91.4	87.4
Further diversity key figures			
Proportion of new hires who are women in %	36.9	34.4	43.8
Proportion of new hired managers who are women in %	15.6	26.7	29.2
Women in management positions in % ⁽⁷⁾	19.7	21	22

(4) Figures refer to the core employees of the 1&1 Group as at December 31, 2023.

(5) Figures refer to all active core employees excluding student trainees, school trainees, interns, diploma students and temporary staff as of December 31 of the respective fiscal year.

(6) Figures refer to the active employees of the 1&1 Group as at December 31, 2023.

(7) The ratio refers to all management levels of the 1&1 Group.

Responsible supply chain

GRI 3-3 Basic understanding and current developments

1&1 is aware of its responsibility for people and the environment and assumes social responsibility. This awareness shapes the Company’s approach to both its own business activities and those in its supply chain. As a means of building reliable and long-term relationships that include the joint assumption of responsibility, the 1&1 Group involves its business partners in the commitment to compliance with human rights and environmental due diligence obligations and requires this commitment as the foundation of any cooperation.

1&1 offers to its customers a comprehensive portfolio of individually tailored mobile voice and data services and products as well as landline connections (broadband).

GRI 2-6 The following figure provides a simplified overview of the 1&1 Group’s supply chain and added-value chain:



1&1 considers the examination of the impact of activities on the environment and society in all links of the added-value chain to be its task, and part of this task is the assumption of responsibility for the supply chain.

GRI 3-3 Management and measures

Risk management – structures and responsibilities

1&1 has established appropriate processes and responsibilities in the major business processes to ensure compliance with human rights and environmental due diligence obligations in its own business operations and in the supply chain. They include the appointment of a central human rights officer to monitor risk management and the designation of human rights coordinators in pertinent positions such as purchasing, human resources and sustainability. These persons are in charge of the functional coordination of the implementation of due diligence obligations in the specific business processes.

Risk analysis

1&1 has developed dedicated concepts for the analysis of risks to human rights and the environment in its own business operations and in the supply chain. Based on these risk analysis concepts, the involved positions and organisational units analysed potential risks at the Company's own locations and within the supply chain over the course of reporting year 2023. These risk analyses are firmly anchored in the organisation and in parts of the system and will be carried out annually and on an ad hoc basis in future.

GRI 414-1
GRI 414-2

- The risk analysis of the Company's own business activities features a questionnaire with an associated assessment concept that was developed with the aid of an external consulting firm and identifies, weights and prioritises the human rights and environmental risks. The specific risk categories for each location or location cluster are assessed by the contact persons in operational positions according to the determined probability of occurrence and the expected severity (impact, scope, irreversibility). Various assessment categories such as the existence of a certified management system, the definition of clear roles and responsibilities, procedural instructions, established processes and practices, and key figures and reporting structures are considered. The results of the risk analysis are continuously incorporated into the corporate decision-making processes and lay the groundwork for identifying appropriate targets and preventive and corrective measures.
- A tried and proven software solution is used for the risk analysis of the supply chain; the initial step carried out with the aid of the program is the assessment of the country and industry risks in terms of human rights, environmental and ethical risks. Suppliers with potential risks are identified and prioritised on the basis of this abstract (gross) risk analysis. A dialogue process is carried out between the human rights coordinator for Purchasing and the purchasing agents responsible for any suppliers identified as a gross potential risk. Within the scope of this process, both the identified gross risks and the current and future preventive measures aimed at countering them are discussed. The previously established preventive measures are considered and a net risk assessment of the suppliers is carried out, at which time further preventive measures are determined. Moreover, any findings obtained from the grievance mechanism are incorporated into the risk analysis.

Preventive and remedial measures

1&1 has systematically integrated a wide range of measures into its operating processes as part of its own business activities. Such measures include (for example) the processes, procedural instructions and responsibilities in the human resources department addressing human rights due diligence obligations such as the prohibition of child and forced labour, the securing of appropriate remuneration and working conditions and the non-discrimination of employees. These goals are achieved inter alia by the conclusion of equitable employment contracts, audits of temporary employment agencies, regular salary and minimum

GRI 308-1
GRI 308-2
GRI 409-1

wage reviews, an internal remuneration policy, internal audits and regular training on diversity and equal opportunity. The topics of occupational health and safety are addressed by the conduct of annual safety inspections and regular training and safety instruction along with other measures.

Internal Code of Conduct

1&1 AG's Code of Conduct defines guidelines for its own actions and addresses human rights and environmental due diligence obligations in its own business activities. The Code of Conduct has been implemented in all companies of 1&1 AG and is binding for all employees. An e-learning programme on the Code of Conduct provides employees with an interactive and easy-to-understand introduction to the content of the Code of Conduct and is an integral element in the onboarding of new employees.



Code of Conduct for
Business Partners

Code of Conduct for Business Partners

The Code of Conduct for Business Partners of 1&1 AG (in short: Business Partner Code) defines the minimum requirements that suppliers of 1&1 must fulfil. In addition, 1&1 expects the standards found in the Business Partner Code to be imposed on the business partner's suppliers as well. The Code contains instructions for compliance with the requirements and describes the grievance mechanism that has been set up to accept reports of potential violations. For example, 1&1 provides a confidential reporting channel for business partner employees who wish to report possible human rights or environmental violations.

Supplier management

1&1 is systematically expanding its supplier management. A dedicated software solution checks suppliers for potential sustainability risks and conducts a sustainability assessment of their activities from the perspectives of the risks and incidents. In future, human rights and environmental risks in the supply chain will be specifically addressed as part of supplier management. The procedure encompasses the selection of suppliers on the basis of defined requirements/qualification criteria, the evaluation and monitoring of suppliers and their development.

GRI 2-25

Grievance mechanism

GRI 2-26

GRI 408-1

GRI 414-2

1&1 has established confidential reporting channels for the early identification of risks or negative impacts. The Company's Compliance Department and persons of trust who serve employees as confidential contact points outside the immediate working environment are available. These personal reporting channels are supplemented by an electronic whistleblower system that also offers whistleblowers the option to remain anonymous. The objective of this grievance mechanism is to obtain knowledge of any incidents at an early stage and to clarify the circumstances of all reported grievances regarding human rights violations. Part of the compliance reporting is the notification of the Management Board on a quarterly basis of any grievances, incidents and serious consequences related to human rights.

In financial year 2023, the Compliance department received two reports of possible violations with potentially detrimental human rights implications. These reports were subjected to a full plausibility check.

One plausible report was investigated as part of a fact-finding process. At that time, a violation with detrimental human rights impacts was identified. Remedial measures were determined and implemented.

It was not possible to clarify the facts of the second report because the person submitting the report did not provide sufficient information.

Declaration of Principles

GRI 2-23

The Company is committed to the “United Nations Universal Declaration of Human Rights” and is guided by the UN Guiding Principles on Business and Human Rights. 1&1 has included principles ensuring respect for human rights in our corporate values and our Code of Conduct. These principles are found in both the internal Code of Conduct for Employees and the Code of Conduct for Business Partners.

In the reporting year, the 1&1 AG management issued a Declaration of Principles that describes the Company’s approach to the observance of human rights and environmental due diligence obligations pursuant to the Supply Chain Due Diligence Act (LkSG) and includes the human rights strategy and expectations vis-à-vis employees and business partners.



Declaration of
Principles 1&1 AG

Governance Information

Responsible corporate management

Basic understanding and current developments

GRI 3-3
GRI 2-29

The 1&1 AG Management and Supervisory Boards ensure the ongoing existence of the Company and sustainable added value by pursuing policies of responsible and long-term corporate management. The remuneration models of the Management Board are linked to sustainability criteria, and ESG subjects have been established in the group-wide risk management system. What is more, 1&1 ensures compliance with any and all pertinent laws, regulations, standards and ethical practices. Daily work at 1&1 is steered by company-wide values, management guidelines and a Code of Conduct, all of which are aimed at ensuring fair and respectful dealings with one another and at preventing corrupt business practices. 1&1 also views transparent communication with its stakeholders and the promotion of external knowledge sharing to be a part of its corporate responsibility.

Over the course of financial year 2023, the risk management processes and documentation were modified to take into account the findings of the materiality analysis that had been performed. This step seeks to make risks related to sustainability issues more visible within the risk portfolio and to ensure greater harmonisation between sustainability and risk management processes.

Management and measures

GRI 3-3

Corporate governance

GRI 2-23

1&1 AG's corporate governance activities are based on the Stock Corporation Act [*Aktiengesetz; AktG*] and on the requirements of the German Corporate Governance Code [*Deutscher Corporate Governance Kodex; DCGK*], and an annual declaration of compliance with the DCGK is published in accordance with section 161 AktG.

 1&1 AG
Website

Diversity aspects are always a significant factor during deliberations regarding the membership of the Management and Supervisory Boards. The Company regards diversity as not only desirable, but indeed as crucial to its success. This fundamental attitude within the Group results in the pursuit of a corporate culture of respect in which individual differences of culture, nationality, gender, age group and religion are welcomed and equal opportunities are encouraged – regardless of age, disability, ethnic or cultural origin, gender, religion, ideological belief or sexual identity.

GRI 405-1

In its own interest, the Company should consider carefully diversity aspects such as age, gender, professional experience (e.g. sector expertise or international experience) and other factors when determining the composition of the Management and Supervisory Boards. The Supervisory Board should have at least one female member (proportion of women: 16.66 percent); this target has been met with the appointment of Dr Claudia Borgas-Herold. A target of "0" was determined for the Management Board. All members of the current Management Board are men. No changes in the membership or an increase in the size of this body are planned or foreseeable. In the view of the Supervisory Board, the goal pursued by lawmakers of increasing the proportion of women is in this respect secondary to the interest of the Company in the continuation of the successful work by trained members of the Management Board and in a size of the Management Board that is adapted to the needs of the Company (section 111(5) AktG).

In addition, candidates should be selected for, and appointed to, governing body positions on the basis of objective factors such as their qualifications, professional suitability and individual skills profile; nevertheless, the Company seeks to give preference to women where multiple candidates are equally well qualified.



Compensation Report



Statutes
on the 1&1 website
(German only)

For further information, please see the statement on corporate management. The remuneration paid to the Management and Supervisory Boards is presented in the remuneration report, available as part of the Annual Report and on the Company's website of 1&1. Basic information can be found in the Articles of Association.

GRI 2-23 Risk management

The 1&1 Group's risk and opportunities management policy aims to preserve and sustainably enhance the Company's values by exploiting opportunities and identifying and managing risks at an early stage. By "walking the walk" in this way, the risk and opportunity management ensures that 1&1 can do business in a controlled corporate environment. The policy offers a responsible approach to dealing with the uncertainties that are an inevitable part of doing business, including aspects of staff recruitment, development and retention and the management of environmental risks. For additional information please refer to the chapter "Risk, opportunities and forecast report" in the 1&1 Annual Report.



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GRI 2-23 Compliance

GRI 205-1

GRI 205-2

GRI 205-3

1&1 is aware that violations of legal provisions and requirements not only lead to legal consequences and the threat of fines, but also result in a loss of trust – the trust of shareholders, customers, business partners and employees. Determined to maintain this trust and to ensure compliance with legal provisions and internal guidelines, the 1&1 Management Board has set up a group-wide, risk-oriented compliance management system (CMS) whose primary objective is to avoid or at least minimise actual violations and

corresponding risks. The overarching goal of all compliance activities is to prevent compliance violations. Appropriate measures geared to the Company's risk situation along the three levels of action "Prevent", "Recognise" and "Respond" are intended to achieve this goal. The emphasis of compliance activities is on prevention: transparent rules, informed employees and the early detection of potential compliance violations are the key to success.

The Code of Conduct for 1&1 employees sets out the rules for ethical behavior and offers specific recommendations for action, particularly in the areas of fair competition and anti-corruption. Corruption is not tolerated – regardless of where it takes place, at whom it is directed or for what reason. In consequence, any direct or indirect offering or granting of unlawful benefits (bribery) and the solicitation or acceptance of such benefits (corruptibility) is prohibited.

Internal guidelines on corruption prevention support these requirements; reporting channels and an electronic and confidential whistleblower system are used to ensure compliance and report violations. An in-depth examination of all reports received in the reporting year did not reveal any indications of possible cases of corruption, as was also true in the previous year.

Interactive e-learning and personal awareness-raising as part of the "Welcome Days" are integrated tools for communicating the Code of Conduct and compliance topics to new employees.

The achievement of the compliance goals is measured in particular by the success of the measures. In addition to recording confirmed cases of corruption and indications of possible cases of corruption, the measure-related key figures include participation rates in training courses and e-learning programmes. In the reporting year 2023, 417 employees (2022: 444) successfully completed the e-learning course on the Code of Conduct. The number of active permanent employees who successfully completed the training in the reporting year represents a rate¹ of 77.2 percent (2022: 72.0 percent).

(1) The participation rate refers to all active employees who successfully completed the training in the period from 1 January to 31 December 2023. Due to a change in the calculation of the key figure, the previous year's figures have been corrected accordingly.

Measures and Tools Relating to Call Centre Service Providers

The establishment of reporting channels has ensured that external call centre staff can draw attention to any cases of fraud of which they became aware in the course of their support and sales activities. 1&1 performs a systematic review of the outsourcing service providers with which it interfaces (due diligence outsourcing or DDO).

The standardised review focuses on the organisational, financial and legal position of the outsourcing service providers with whom contracts have been signed. This allows information about compliance and the internal control system (ICS), among other things, to be captured. The review has been performed in close cooperation with the outsourcing business departments since 2016.

1&1 has established binding rules to prevent fraud in the support and sales departments at its outsourcing service providers and has incorporated these rules into agreements with its partners. An internal control function for the review of any suspicious activities by both external and internal call centre employees has been implemented. Audits are continuously adapted to any new circumstances to give appropriate consideration to any changes in the fraud environment.

In financial year 2023, a total of six outsourcing service providers were reviewed; today, six years after introduction of the DDO process, all of the call centres with which interfaces exist have been reviewed. There have been no material indications of adverse impacts on the social aspects of working practices, human rights and compliance. In the past year, two staff members were trained to serve as auditors of 1&1's strict privacy and data security requirements as a means of ensuring regular reviews of these issues at the call centre service providers used by the Company. Supplementarily to the above-mentioned DDO audits, the auditors conduct regular on-site audits of the service companies in accordance with an audit schedule that is reviewed and revised annually. The review is carried out by the data protection department (Legal & Privacy) in collaboration with the pertinent business department. Two data protection audits were successfully performed in 2023. Full audits performed by two auditors alternate with audits focusing on specific checklists during a two-year cycle. The latter are performed unannounced whenever possible (or, in any case, at short notice).

Disclosure on EU-Taxonomy

The EU Taxonomy Regulation (Regulation (EU) 2020/852) is a standard and binding system for classifying activities according to their environmental sustainability. Companies are obligated to report annually on the results of this classification. The aim is to generate an overview of their activities and investments and the extent to which each of these activities is environmentally sustainable. Article 9 of the EU Taxonomy Regulation sets out six environmental objectives. Specific requirements (technical screening criteria) for environmental sustainability for all six environmental objectives have been available for the first time (Delegated Regulation (EU) 2021/2139 and Delegated Regulation (EU) 2023/2486) since reporting year 2023.

Analogously to financial year 2022, both taxonomy eligibility and taxonomy alignment were determined at 1&1 for the first two environmental objectives "Climate change mitigation" and "Climate change adaptation" for the reporting year.

In accordance with the EU Commission's requirements, solely the taxonomy eligibility for the other four environmental objectives ("Sustainable use and protection of water and marine resources", "Transition to a circular economy", "Pollution prevention and control", "Protection and restoration of biodiversity and ecosystems") was determined for the reporting year. Reference will be made to the aforementioned environmental objectives below.

Taxonomy-eligible economic activities

1&1 has conducted a review of the taxonomy-eligible economic activities for financial year 2022. The following revenue-generating economic activities stipulated in Annex 1 of the Delegated Regulation 2021/2139 (environmental objective "Climate change mitigation") and in Annex 2 of the Delegated Regulation 2023/2486 (environmental objective "Transition to a circular economy") were identified as taxonomy-eligible.

The contracts 1&1 concludes with its customers also offer a small quantity of online storage. This part of our service offering fulfils the criteria of Activity 8.1., "Data processing, hosting and related activities". Analogously to the previous year, 1&1 has identified those activities that focus on hosting and data storage as taxonomy-eligible. No distinction has been made between hosting and data storage activities in the Company's own data centres and activities in third-party data centres. Other activities that involve solely the transmission of data (as a marginal activity) are not classified under Activity 8.1.

Of the environmental objectives three to six, 1&1's turnover-generating economic activities can currently be classified solely under the environmental objective "Transition to a circular economy". The refurbishment

and resale of returned smartphones to customers as refurbished used goods fall under Activity 5.4. "Sale of second-hand goods".

According to current understanding, the core business activities of 1&1 do not fall under the EU taxonomy, so, just as in the first two years of reporting, activities related to the rollout and utilisation of telecommunications networks were not classified as taxonomy-eligible. They include the network construction for the mobile communications network as well as all business activities and investments associated with the construction of the network infrastructure, including technical sites.

In addition, significant cross-sectional and infrastructure activities were identified in connection with investment and operating expenditures at 1&1 for the environmental objective of "Climate change mitigation": 6.5. "Transport by motorbikes, passenger cars and light commercial vehicles" i.e. expenditures related to the vehicle fleet and 7.7. "Acquisition and ownership of buildings", in particular through IFRS 16 Leases and right-of-use assets.

The economic activities identified above are classified exclusively under the environmental objective "Climate change mitigation".

Taxonomy-aligned economic activities

1&1 has analysed the taxonomy-eligible economic activities relating to the environmental objective "Climate change mitigation" in collaboration with the business departments while applying the relevant technical screening criteria. The technical screening criteria for the environmental objective "Transition to a circular economy" were not reviewed for the reporting year in accordance with the EU Commission's requirements. The following results were obtained from the analysis of economic activities under the environmental objective of "Climate change mitigation".

1&1 does not report any taxonomy eligibility for financial year 2023 as the technical screening criteria of the EU taxonomy are currently not fully met. Investment and operating expenditures relating to crossover or infrastructure activities arise, on the one hand, from the acquisition of production from taxonomy-aligned economic activities and, on the other hand, from single measures resulting in a small carbon footprint from target activities or in the reduction of greenhouse gas emissions. These investment and operating expenditures are therefore limited to the environmental objective of "Climate change mitigation" ("Category (c)").

Satisfying taxonomy alignment when acquiring production from taxonomy-aligned economic activities requires the presentation of verification from the partner companies. These verifications were requested from the partner companies for the investment and operating expenditures relating to Activities 6.5. and

7.7. As of this moment, there is insufficient verification that the required criteria have been met, and so the corresponding expenditures are recognised as non-taxonomy-aligned for reporting year 2023.

In accordance with the Commission Notice (C/2023/305 (FAQ)), 1&1 has waived an alignment audit for activities that are not essential for its business activities owing to a lack of data and verification of compliance with the technical screening criteria.

Explanatory comments on the KPIs

The key performance indicators (KPIs) reported pursuant to the EU Taxonomy Regulation (turnover, CapEx and OpEx) are based on the figures given in 1&1 AG's consolidated financial statements. The consolidated financial statements of 1&1 AG have been prepared in accordance with the International Financial Reporting Standards (IFRS) as they are applicable in the European Union (EU) and with the commercial law provisions that must be observed in supplement pursuant to section 315e(1) Commercial Code [Handelsgesetzbuch; HGB].

Turnover

In accordance with the Delegated Act on Reporting Obligations, sales revenue encompasses the income reported in accordance with IAS 1.82 (a). The turnover KPI disclosed for 1&1 represents the ratio of the sales revenue from taxonomy-aligned economic activities to total sales revenue. Total sales revenue can be found in the profit and loss account included in 1&1 AG's consolidated financial statements under "Consolidated comprehensive income statement". The numerator of the turnover KPI is the portion of net sales of goods or services associated with taxonomy-aligned economic activities.



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CapEx

The CapEx KPI is based on additions to tangible and intangible assets. The period is the financial year under review before depreciation, amortisation and any remeasurements for the financial year in question and excluding changes in fair value (in particular application of IAS 16, 38, IFRS 16 Leases with right-of-use assets). The total capital expenditures used for the EU taxonomy are disclosed in the consolidated financial statements under "Development of intangible and tangible assets". This capital expenditure represents the denominator of the CapEx KPI.

The numerator of the CapEx KPI corresponds to the shares of the denominator that relate to assets or processes associated with taxonomy-aligned economic activities ("Category (a)") or relate to the acquisition

of production from taxonomy-aligned economic activities and single measures resulting in a small carbon footprint from target activities or in the reduction of greenhouse gas emissions ("Category (c)").

Using the asset classes, it was possible to classify the investments under the appropriate taxonomy activities.

OpEx

The direct, non-capitalised costs for research and development (R&D), building refurbishment measures, short-term leasing, maintenance and repair of tangible assets by the Company or third parties that are necessary to ensure the continued functioning of the assets serve as the basis for the OpEx KPI. Training costs are to be taken into account in the numerator in accordance with Delegated Regulation 2021/2178. These cost centres must therefore also be included in the denominator.

At 1&1, the OpEx KPI designates the proportion of operating expenditures within the sense of the EU taxonomy that is associated with a taxonomy-aligned economic activity ("Category (a)") or relates to the acquisition of production and single measures resulting in a small carbon footprint from target activities or in the reduction of greenhouse gas emissions and in single building refurbishment measures ("Category (c)").

The taxonomy-eligible share at 1&1 was determined by analysing the corresponding cost centres for building refurbishment measures, short-term leasing maintenance and repair expenses.

Overview of the KPIs for the EU taxonomy reporting for financial year 2023

			Sales ("turnover")		Capital expenditures		Operating expenditures	
			in €m	in %	in €m	in %	in €m	in %
Total			4,096.7	100.0	410.6	100	31.9	100.0
of which not Taxonomy-eligible			4,075.7	99.5	399.6	97.3	29.2	91.8
of which Taxonomy-eligible			21.0	0.5	11.0	2.7	2.6	8.2
CE ⁽¹⁾	5.4	Sale of second-hand goods	20.7	0.5	0.0	0.0	0.1	0.2
CCM ⁽²⁾	6.5	Transport by motorbikes, passenger cars and commercial vehicles	0.0	0.0	1.9	0.5	0.4	1.3
CCM	7.7	Aquisition and ownership of buildings	0.0	0.0	7.7	1.9	0.0	0.0
CCM	8.1	Data processing, hosting and related activities	0.4	0.0	1.4	0.3	2.1	6.7
of which Taxonomy-aligned			0.0	0.0	0.0	0.0	0.0	0.0

(1) CE = Circular Economy

(2) CCM = Climate Change Mitigation

1&1 is not involved in any economic activity related to the production of energy from fossil gas or nuclear power, and so the reporting forms 2 to 5 of this regulation are not disclosed. Reporting form 1 is disclosed in the annex.

Annex

GRI Content Index

Statement of use: 1&1 AG has reported the information cited in this GRI content index for the period 01.01.2023 - 31.12.2023 with reference to the GRI Standards.

GRI 1 used: GRI 1: Foundation 2021

GRI Standard	Location
GRI 2: General Disclosures 2021	
GRI 2-1 Organizational details	P. 63
GRI 2-2 Entities included in the organization's sustainability reporting	P. 7
GRI 2-3 Reporting period, frequency and contact point	P. 6, 63
GRI 2-4 Restatements of information	P. 9
GRI 2-6 Activities, value chain and other business relationships	P. 7, 41
GRI 2-7 Employees	P. 40
GRI 2-9 Governance structure and composition	Annual Report, Chapter: Declaration on Corporate Governance
GRI 2-10 Nomination and selection of the highest governance body	Annual Report, Chapter: Declaration on Corporate Governance.
GRI 2-11 Chair of the highest governance body	Annual Report, Chapter: Report of the Supervisory Board.
GRI 2-13 Delegation of responsibility for managing impacts	P. 8
GRI 2-14 Role of the highest governance body in sustainability reporting	P. 6
GRI 2-15 Conflicts of interest	Annual Report, Chapter: Declaration on Corporate Governance
GRI 2-17 Collective knowledge of the highest governance body	Annual Report, Chapter: Declaration on Corporate Governance
GRI 2-19 Remuneration policies	Annual Report, Chapter: Remuneration Report.
GRI 2-20 Process to determine remuneration	Annual Report, Chapter: Remuneration Report
GRI 2-21 Annual total compensation ratio	Annual Report, Chapter: Remuneration Report
GRI 2-22 Statement on sustainable development strategy	P. 4
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GRI Standard	Location
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GRI 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	P. 42
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Templates of the taxonomy key figures

Turnover 2023

Economic Activities (1)	Code (a) (2)	Turnover (3)	Proportion of Turnover, year 2023 (4)	Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm')						Minimum Safeguards (17)	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 Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)				
		€ million	%	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	Prozent	E	T
A. Taxonomy-eligible Activities																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	N	N	N	N	N	N	N	0.00%		
Of which Enabling		0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	N	N	N	N	N	N	N	0.00%	E	
Of which Transitional		0.0	0.0%	0.0%						N	N	N	N	N	N	N	0.00%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Data processing, hosting and related activities	CCM 8.1	0.4	0.0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.0%		
Sale of second-hand goods	CE 5.4	20.7	0.5%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								n/a		
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		21.0	0.5%	0.0%	0.0%	0.0%	0.0%	0.5%	0.0%								0.0%		
A. Turnover of Taxonomy eligible activities (A.1+A.2)		21.0	0.5%	0.0%	0.0%	0.0%	0.0%	0.5%	0.0%								0.0%		
B. Taxonomy-non-eligible activities																			
Turnover of Taxonomy-non-eligible activities		4,075.7	99.5%																
Total		4,096.7	100.0%																

Capital expenditures 2023

Economic Activities (1)	Code (a) (2)	CapEx (3)	Proportion of CapEx, year 2023 (4)	Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm')						Minimum Safeguards (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) CapEx, year 2022 (18)	Category enabling activity (19)	Category transitional activity (20)
				Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)				
		€ million	%	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	%	E	T
A. Taxonomy-eligible Activities																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	N	N	N	N	N	N	N	0.00%		
Of which Enabling		0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	N	N	N	N	N	N	N	0.00%	E	
Of which Transitional		0.0	0.0%	0.0%						N	N	N	N	N	N	N	0.00%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (g)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Transport by motorbikes, passenger cars and commercial vehicles	CCM 6.5	1.9	0.5%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.6%		
Acquisition and ownership of buildings	CCM 7.7	7.7	1.9%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								9.7%		
Data processing, hosting and related activities	CCM 8.1	1.4	0.3%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.9%		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		11.0	2.7%	2.7%	0.0%	0.0%	0.0%	0.0%	0.0%								11.2%		
A. CapEx of Taxonomy eligible activities (A.1+A.2)		11.0	2.7%	2.7%	0.0%	0.0%	0.0%	0.0%	0.0%								11.2%		
B. Taxonomy-non-eligible activities																			
CapEx of Taxonomy-non-eligible activities		399.6	97.3%																
Total		410.62	100.0%																

Operating expenses 2023

Economic Activities (1)	Code (a) (2)	OpEx (3)	Proportion of OpEx, year 2023 (4)	Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm')						Minimum Safeguards (17)	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 Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)				
		€ million	%	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. Taxonomy-eligible Activities																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	N	N	N	N	N	N	N	0.00%		
Of which Enabling		0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	N	N	N	N	N	N	N	0.00%	E	
Of which Transitional		0.0	0.0%	0.0%						N	N	N	N	N	N	N	0.00%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (g)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Transport by motorbikes, passenger cars and commercial vehicles		CCM 6.5	0.4	1.3%	EL	N/EL	N/EL	N/EL	N/EL								1.3%		
Data processing, hosting and related activities		CCM 8.1	2.1	6.7%	EL	N/EL	N/EL	N/EL	N/EL								3.3%		
Sale of second-hand goods		CE 5.4	0.1	0.2%	N/EL	N/EL	N/EL	N/EL	EL	N/EL							n/a		
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)			2.6	8.2%	8.0%	0.0%	0.0%	0.0%	0.2%	0.0%							4.7%		
A. OpEx of Taxonomy eligible activities (A.1+A.2)			2.6	8.2%	8.0%	0.0%	0.0%	0.0%	0.2%	0.0%							4.7%		
B. Taxonomy-non-eligible activities																			
OpEx of Taxonomy-non-eligible activities			29.3	91.8%															
Total			31.9	100.0%															

The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the Section number of the activity in the relevant Annex covering the objective, i.e.: - Climate Change Mitigation: CCM

Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective

N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective

EL – Taxonomy eligible activity for the relevant objective

N/EL – Taxonomy non-eligible activity for the relevant objective

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