



**Separate Non-Financial Group Report  
2024**

# 1&1 in Figures

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

	2024	2023	2022
<b>Financial/Business KPI</b>			
Revenue (in €m)	4,064.3	4,096.7	3,963.7
EBITDA (in €m)	590.8	653.8	693.3
Earnings per share (EPS) (in €)	1.21	1.70	2.08
Free cash flow (in €m)	20.8	-70.1	-62.1
<b>Governance</b>			
Number of confirmed incidents of corruption	0	0	0
Participation rate for Code of Conduct e-learning course [in %]	84.2 <sup>1</sup>	77.2	72.0
<b>Customer and product experience</b>			
Number of customer contracts (in millions)	16.4	16.3	15.8
thereof mobile internet contracts (in millions)	12.4	12.3	11.7
thereof broadband contracts (in millions)	4.0	4.0	4.1
Number of shipments by 1&1 Logistics (in million units)	7.2	6.8	6.4
<b>Data Privacy</b>			
Number of reports of data privacy violations under the GDPR	19	19	25
<b>Own Workforce <sup>(1)</sup></b>			
Number of employees	3,281	3,320	3,163
Employee turnover rate [in %] <sup>(2)</sup>	11.1	11.6	14.0
Proportion of people with disabilities among employees [in %]	2.5	2.7	2.8
Women in management positions [in %]	18.9	19.7	21.0
Hours training and education per employee	13.2	14.1	16.9
<b>Climate Change Mitigation</b>			
CO <sub>2</sub> equivalents from Scope 1 in tonnes	2,025.3	2,183.9	1,293.5
CO <sub>2</sub> equivalents from Scope 2 (market-based) in tonnes	464.8	471.8	359.8
Significant CO <sub>2</sub> equivalents from Scope 3 in tonnes	1,156,350.2	928,713.2	k. A.

(1) Figures refer to all active employees including temporary staff, working students, interns and graduates as at 31 December 2024.

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

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## Key



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## Foreword



### Dear Readers,

Digitalisation is transforming our world at an unprecedented pace. For society, policymakers, and businesses alike, it has never been more crucial to embrace both the opportunities and challenges that come with it. As one of Germany's largest telecommunications companies, with over 16.39 million customer contracts and approximately 3,200 employees, and as the operator of Europe's first 5G mobile network based on OpenRAN technology, we play a key role in this transformation, a responsibility we take very seriously. Innovation is our driving force as we work to create a secure and future-ready digital world.

Sustainability is not an extra effort but a core principle of 1&1's daily operations. We firmly believe in taking responsibility, both for our business practices and for the environment. This means not only complying with evolving regulations but also continuously developing and refining our sustainability initiatives. Over the past year, we have further strengthened our sustainability strategy and fully integrated it into our overall business strategy.

We have set ourselves an ambitious goal: to achieve climate neutrality in our own Scope 1 and Scope 2 emissions by 2030. To meet this goal, we are committed to continuously reducing our CO<sub>2</sub> footprint. A key factor in achieving our climate goals is the consistent use of renewable energy sources to power our mobile network and office buildings. With advanced energy management systems, we can continuously monitor and optimise our energy efficiency in network operations. As part of this overarching goal, we have transitioned our company car policy to e-mobility by the end of 2024. Through our comprehensive "Green Logistics" programme, we are committed to CO<sub>2</sub>-neutral product deliveries, efficient packaging practices, and an expansion of our refurbished device portfolio over the past year.

For the first time, our 2024 Sustainability Report is based on the new EU reporting standards outlined in the Corporate Sustainability Reporting Directive. These standards aim to enhance transparency and comparability of sustainability reporting across Europe.

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 promotes and challenges our teams in equal measure. Alongside our "United in Diversity" initiatives, we launched an interdisciplinary cultural development programme in 2024, which explores all aspects of our work and collaboration, reinforcing our shared values. Sustainability has been established as a dedicated focus area within this programme, ensuring that our employees are actively involved in our sustainability initiatives and have more opportunities to personally contribute and take responsibility.

Innovation is in our DNA, and we are committed to pioneering new pathways. As an industry leader, we have now been operating Europe's first fully virtualised mobile network for over a year-delivering Germany's fourth 5G network. With its cloud-native architecture, the 1&1 O-RAN is entirely independent of dominant manufacturers, including Chinese suppliers such as Huawei. It is also fully equipped for real-time applications without modification. This is precisely why we entered the market as a network operator: To safeguard and advance the digital world through innovation.

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



Sascha D'Avis



Alessandro Nava

## General Information

### Reporting Principles

In preparation for the implementation of the requirements of the Corporate Sustainability Reporting Directive (CSRD), 1&1 is publishing two reports on the Group's sustainability activities for the 2024 reporting year (non-financial group statement and ESG report). The non-financial Group declaration in this non-financial report reflects the information required under section 315c HGB and aligns in structure and presentation with the European Sustainability Reporting Standards (ESRS). As the reporting is based solely on the ESRS, no recognized framework is used from a formal perspective within the meaning of Section 315d HGB in conjunction with Section 289d HGB. The decision for the content of the reporting was made against the background of current developments: the ongoing uncertainty in connection with the implementation of the CSRD and thus also the ESRS standards in German law and the proposals announced by the EU for a significant reduction in reporting obligations.

The 1&1 AG Management Board prepares and publishes this non-financial report. 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 Report and discussed it with the Management Board, which was available to answer supplementary questions and provide additional information. Following its independent review, the Supervisory Board concluded that there are no objections to this non-financial 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 (<https://www.1und1.ag/corporate-governance-en#nachhaltigkeitsbericht>) from 27 March 2025.

### General Principles

This report covers the financial year from 1 January 2024 to 31 December 2024. The statements in this report generally apply to all business units, locations, and subsidiaries of the 1&1 Group. This includes all published key performance indicators within 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. As part of its materiality analysis and data collection process, 1&1 has considered key sustainability aspects across the entire value chain, including both upstream and downstream processes.

### Disclosures in Relation to specific Circumstances

If data collection for specific key performance indicators involved measurement uncertainties, such as the use of assumptions to determine metrics, this is transparently explained in the context of the respective



See "Corporate Carbon Footprint", p. 21

data. This applies particularly to the calculation of the Corporate Carbon Footprint (CCF), where assumptions have been used. The CCF data presentation ensures full transparency regarding these calculations. As a result of an improved data foundation, certain CCF 2023 data points have been adjusted. These adjustments are clearly marked in the CCF table to ensure transparency and traceability. Whenever possible, 1&1 provides key performance indicators alongside comparative data from the two preceding years. Due to changes in the reporting standard applied in this report, some data points have been collected for the first time. For these newly introduced data points, no comparative figures are available. 1&1 intend to expand continuously the data pool on which the reporting is based.

## Governance



1&1 AG  
Annual Report:  
Declaration on  
Corporate Governance

The 1&1 leadership and oversight bodies consist of nine members: Three executive members and six non-executive members. There are no employee representatives on the Committee. The current percentage of women is: 0 % in the 1&1 Management Board and 16.66 % in the Supervisory Board. The Supervisory Board comprises five independent members, representing 83.33 % of the total. The competency profile and relevant experience of the Supervisory Board members are detailed in the Annual Report.

### Role of the Administrative, Management and Supervisory bodies

The CFO of 1&1 AG holds overall responsibility for sustainability and ensures that all key sustainability topics are embedded within the Management Board and considered in strategic decisions. Moreover, the Management Board systematically defines and analyses the risks and opportunities for the Company associated with social and environmental factors along with the ecological and social impacts of the Company's activities. In addition to long-term economic goals, the corporate strategy also gives appropriate consideration to ecological and social goals. The corporate planning process includes both financial and sustainability-related objectives.

The operational management of the material impacts, risks, and opportunities at the administrative level is overseen by the corporate-wide Sustainability Management team, while the implementation of sustainability initiatives is carried out decentrally by the respective business departments. The Audit and Risk Committee is responsible for monitoring sustainability-related impacts, risks, and opportunities. 1&1's administrative, management and supervisory bodies receive comprehensive updates at least four times per year on key sustainability-related issues, risks, opportunities, and the corresponding strategies, measures, key performance indicators and targets. The Supervisory Board is involved in all significant strategic decisions and incorporates sustainability aspects into its corporate oversight responsibilities.

The governance functions, which include Risk Management, Internal Control Systems, and Compliance, are all under the unified management of the CFO of 1&1 AG. The management level is monitored by the Supervisory Board, particularly by its Audit and Risk Committee. The monitoring process is conducted in accordance with legal and regulatory requirements, which are outlined in the Corporate Governance Statement. Sustainability-related expertise within both the Supervisory Board and specialist departments helps mitigate negative impacts and risks while identifying opportunities for positive development.



1&1 AG  
Annual Report:  
Declaration on  
Corporate Governance

### **Integration of Sustainability-related Performance in Incentive Schemes**

The incentive systems for 1&1 Management Board members integrate ESG criteria as a key component of short-term variable compensation, with a weighting of 5 % - 20 %. This approach aims to ensure sustainability objectives are factored into Management Board decisions, and active engagement in sustainability-related initiatives. Detailed information on Management Board and Supervisory Board compensation structures can be found in the Remuneration Report.



1&1 AG  
Compensation Report

Additionally, starting in 2026, 1&1 aims to integrate sustainability goals into the variable compensation of All Management Board remuneration of 1&1 subsidiaries as well as The first management level below the Management Board.

### **Risk Management and Internal Controls over Sustainability Reporting**

The Risk Management and Control System for sustainability reporting is an integral part of corporate policy and is based on methodologies and processes similar to those used in financial reporting. These processes are continuously updated and refined in response to changing framework conditions. The objective of this system is the early identification and mitigation of risks.

Defined processes involving the competent positions in the business divisions and process experts ensure that process and organisational risks are countered by preventive measures. These collaborate across the Group to assess organisational and process-related risks. The impact of each risk is assessed based on potential negative effects and likelihood of occurrence. For inside-out risks, the degree of irreversibility is also considered.

To minimise risks, 1&1 has established clear, standardised processes and ongoing exchanges with relevant business departments. Responsibility for process management lies with the Sustainability Management team, working closely with the Risk Management department. The Supervisory Board and the Audit and Risk Committee are regularly informed in dedicated committee meetings.



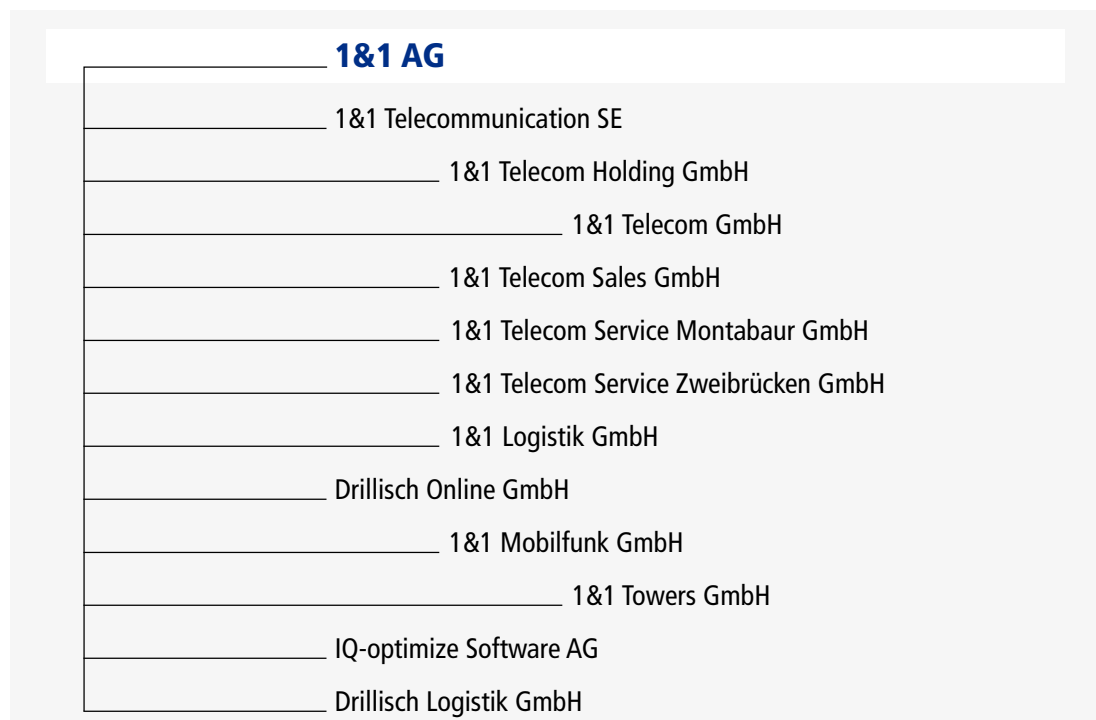
## Strategy

### Business Model

The 1&1 Group, together with 1&1 Aktiengesellschaft, Montabaur 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 and runs its own mobile network. 1&1 AG is a listed subsidiary of United Internet AG, Montabaur, which is also listed.

1&1 holds more than 16.39 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 mobile network. 1&1's Access segment offers internet access products based on landline and mobile networks. The 1&1 mobile network segment is responsible for the operation and ongoing expansion of the mobile communications network.



## Value Chain



### Upstream and Internal Added-Value

In the upstream value chain, 1&1 primarily procures network services and ICT products.

1&1 uses the landline network of its affiliate 1&1 Versatel GmbH, which, like 1&1, is also part of the United Internet AG Group, and can also market regional networks and broadband household lines from city carriers and Deutsche Telekom pursuant to an agreement with 1&1 Versatel. The bundled packages provided by 1&1 Versatel are supplemented with devices, own developments of applications and services to create an extended portfolio that sets the Company apart from its competitors.

Since the launch of mobile services in the 1&1 mobile network, operating companies in the Access segment have been purchasing wholesale services for new customers from their own network. Wherever 1&1 does not yet have sufficient network coverage itself during the network expansion, 1&1 utilises national roaming wholesale services from Telefónica and from Vodafone since 29 August 2024.

Until the launch of mobile services in its own network, 1&1 had access to Telefónica’s mobile network in Germany (so-called Mobile Bitstream Access Mobile Virtual Network Operator = MBA MVNO) and utilised capacities of other wholesale providers – e.g. the Vodafone mobile network. The successive migration of these customers to the 1&1 mobile network started at the beginning of 2024. The MBA MVNO contract ends as scheduled in 2025.

The Access products are marketed under well-known brands such as 1&1, WinSim or Sim.de, each of which addresses specific target groups on the market, so that 1&1 Group covers the entire range from premium rate plans with above-average service standards to low-cost rate plans for price-conscious customers.

The creation and operational startup of the 1&1 mobile network were achieved in cooperation with experienced and competent service providers. The Japanese technology group and proven Open RAN expert Rakuten is serving as the general contractor and contributing its experience from the construction

of the world's first mobile network based on Open RAN technology. All 1&1 antennas will be connected to fibre optic lines so that gigabit speeds are assured. 1&1 is realising this project in cooperation with its affiliate 1&1 Versatel, which has one of the largest and most powerful fibre optic transport networks in Germany and will also be in charge of the construction and operation of the 5G data centres. Various partners have been engaged for the construction of the antenna sites. Besides the cooperation with the established tower companies Vantage Towers and ATC, GfTD GmbH is also building its own antenna locations for 1&1.

1&1 sources end devices such as smartphones and routers for resale, as well as IT hardware for the expansion and operation of its own mobile network, from international manufacturers. These preliminary services often rely on complex, multi-tiered process chains that extend to raw material acquisition. With regard to product components, the ecological and social impact must be considered from the extraction of relevant raw materials to logistics. 1&1 conducts in-depth risk analyses concerning human rights and environmental risks in the upstream supply chains, particularly for electronic components sourced from international markets.

### **Downstream Added-Value**

The downstream value chain primarily includes customer service, sales, transportation, usage and operation of end devices and services, as well as the refurbishment and disposal of devices.

Due to 1&1's high-quality standards, customer service operations are handled both by internal employees and external service providers, with the training of these support staff being centrally managed by an internal corporate unit. The long-term customer relationships imply an extended usage phase of products, which is highly relevant from a sustainability perspective, particularly in terms of data protection and information security. As a result, 1&1 places stringent requirements on its service providers.

Other business partners in the downstream value chain are shipping partners, who are responsible for delivering devices to customers, and partners who ensure that waste devices are recycled or disposed of using environmentally friendly processes. 1&1 works closely with these shipping service providers and specialised partner firms to ensure that these processes are carried out in the most environmentally friendly manner possible.

### **Sustainability Strategy**

The organisation of group-wide sustainability management is the responsibility of the Sustainability Management Department. Its tasks include the strategic implementation of sustainability measures, their

development and refinement, external sustainability communication and improvement of the quality of the pertinent data. 1&1 has set up an overarching Sustainability Committee charged with the task of ensuring the involvement of all relevant business departments and the broad observance of the established policies. The Sustainability Management department consists of the CFO along with executives from the areas of Sustainability Management, Corporate Finance, Partner and Account Management, Mobile Communications, Customer Experience, Logistics, and Human Resources. Moreover, the 1&1 AG CFO is in charge of the Sustainability Department; this reporting line ensures that all relevant sustainability issues are subjects of discussion for the 1&1 AG Management Board and are given due consideration when strategic decisions are made. The 1&1 AG Supervisory Board fulfils its supervisory responsibility by conducting its own review of the non-financial report to assure its legality, regularity and expediency.

Based on the double materiality analysis and discussions within the Sustainability Committee, 1&1 has identified four focus areas that were intensively advanced in 2024 and will continue to be pursued in the future:

- We promote a climate-neutral future [Climate Change]
- We promote the reuse and use of recyclable materials [Resource Use and Circular Economy]
- We remain a TOP employer [Own Workforce]
- We offer an innovative customer and product experience [Consumers & End Users]

The objectives and derived measures of the sustainability strategy are detailed in individual chapters and presented transparently.


## Interests and Views of Stakeholders

The business activities of 1&1 require continuous dialogue and successful collaboration with a wide range of stakeholders. Close engagement with stakeholders is particularly crucial when assessing the company's social and environmental impacts, identifying key sustainability aspects, developing sustainability strategies, setting goals, and determining goal achievement. Through various platforms and formats, 1&1 actively exchanges information with stakeholders to strengthen communication and cooperation and ensure their interests are taken into account.

**Employees:** 1&1 employees are a key factor in the Group's success. To incorporate their interests and perspectives, regular employee surveys are conducted, which serve as the basis for targeted measures. Progress and implementation updates are communicated via the company's intranet. The Management Board also engages with employees on specific topics via virtual meetings. More details can be found in the chapter "Own Workforce".




See "Own Workforce", p. 35


  
See "Consumers and  
End Users", p. 51

**Customers:** 1&1 is consistently customer-centric, prioritising customer needs and satisfaction. Through various dialogue formats, 1&1 gathers customer feedback and perspectives. More information is available in the chapter "Consumers & End Users".

**Investors:** As a publicly traded company, the interests of investors are of particular importance. The Investor Relations department and the Management Board maintain regular exchanges with investors through personal meetings and roadshows. Shareholders and other interested parties of 1&1 receive timely and equal updates on all significant company developments.

  
See "Workers in the  
value chain", p. 45

**Business partners:** 1&1's business relies on collaboration with numerous business partners and suppliers, including wholesalers, hardware suppliers, call centre service providers and forwarding agents. 1&1 engages with these partners through personal discussions and supports them, for example, by offering call centre staff training courses. More details can be found in the chapters "Workforce in the value chain" and "Corporate Policies".

  
See "Governance  
Information", p. 63

**Politics & Industry Associations:** Through dialogue with political decision-makers and regulatory authorities, 1&1 aims to shape regulatory frameworks that foster a thriving digital economy in Germany. A key focus is on ensuring competition, which drives innovation, investment, and consumer benefits. This is why 1&1 is a member of associations such as VATM and Bitkom. In addition, various business departments are actively involved in relevant associations and committees.

**Local communities:** 1&1 is open to dialogue with local municipalities and residents at its locations. As a telecommunications and internet company, 1&1's locations do not have significant negative effects on local communities. 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.

## Material Impacts, Risks, and Opportunities

The material impacts, risks, and opportunities identified through the materiality assessment are detailed in the following chapters of this report.

## Impact, Risk, and Opportunity Management

### Identification and Assessment of Material Impacts, Risks, and Opportunities

Since 2022, 1&1 has conducted an annual double materiality analysis, which is reported in the Sustainability Report. The methodology for assessing material impacts, risks, and opportunities (IROs) has been continuously refined. In 2024, materiality was determined at the IRO level, in accordance with the European Sustainability Reporting Standards (ESRS), the FAQ, and the Materiality Assessment Guidance from EFRAG. The IRO identification process is based on a longlist generated based on the themes, sub-topics and sub-sub-topics (ESRS, Art. 16) of the ESRS as well as company-specific topics. Company-specific topics are derived from previous materiality assessments conducted in 2022 and 2023. The relevance of these topics to 1&1 was assessed based on their connection to the business model, operations, and value chain.

#### Assessment of IROs

The IRO evaluation was conducted by the Sustainability Management team, in collaboration with the respective stakeholders or their representative departments and the respective risk owners in coordination with Risk Management. The impacts were assessed using a gross analysis approach based on the dimensions of severity, scope, irreversibility and probability of occurrence. The overall severity score, which determines materiality, was calculated as the average of severity, scope, and irreversibility. Risks and opportunities were also assessed from a gross analysis perspective based on their financial impact and probability of occurrence. Risk Owners were encouraged to add new IROs if necessary, and use publicly available studies in addition to stakeholder perspectives.

Relevant stakeholders were represented through Sustainability Management and business departments. For example: Employee perspectives were incorporated through HR department representatives. Customer perspectives were covered by Customer Experience, Legal & Privacy, and Partner & Account Management departments.

#### Determining the materiality threshold

The materiality threshold at the IRO level results from an individual consideration of probability and severity or financial impact. An exception is the actual impact: here only the severity is taken into account. All IROs that were assessed with a probability of occurrence greater than 35 % and severity rating greater than 3 on the risk scale (or equivalent to the financial impact for risks and opportunities) are classified as material. In addition, IROs for which at least one of the criteria was rated at severity level 5 (or equivalent to the financial impact) triggered a case-by-case assessment of materiality by Sustainability Management. Potential impacts that could be related to a human rights violation were also explicitly examined.

### **Further details on the double materiality analysis**

The determination of key disclosure obligations followed the procedure outlined in EFRAG Question ID-177 and the mapping table of (sub-)topics from the materiality analysis and ESRS disclosure requirements.

Throughout the materiality analysis, 1&1's Risk Management played a consultative and supportive role. Methodologies and threshold definitions were developed in close coordination with Risk Management. Risk and opportunity assessments were either conducted directly by Risk Management with the respective Risk Owners or independently verified.

Whenever possible, quantitative data was used to ensure objectivity in IRO assessments. Data sources included sales volume analysis for specific business activities, CO2 emissions data (for climate-related impacts), Financial calculations based on internal business figures and external studies.

The results of the materiality analysis will be reviewed for updates in the next reporting cycle.

## Environmental Information

### Climate Change

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 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. The provision of products and services from data centres and via mobile networks leads to high energy consumption.

At 1&1, emissions primarily arise from the operation of its own data centre, the operation of the mobile network, the electricity and heating supply for office buildings and the logistics centre, fuel consumption for the company's fleet, business travel, and employee commuting. Significant emissions also result from additional business relationships, particularly from the use of data centres, mobile and fixed networks of business partners, and the associated energy consumption. Additionally, emissions are generated from the provision of battery chains, which ensure an uninterrupted power supply for telecommunications networks during power outages or voltage fluctuations. To guarantee a continuous power supply in emergencies, backup power systems are used at technical sites. These systems run on fossil fuels (diesel and petrol), contributing to additional emissions. Furthermore, environmental impacts arise from the energy and resource consumption along the value chain of the end devices and products offered by 1&1, from manufacturing and shipping to customers, through to usage and final disposal.

The role of digitalisation as an enabler for enhanced Climate change mitigation 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. Additionally, the new 5G mobile standard can be utilised more efficiently than previous standards.



The following IROs have been identified as significant in relation to climate change mitigation and climate adaptation based on the double materiality analysis:

<b>Material Impact / Risk / Opportunity</b>	<b>Description</b>	<b>Classification within the Value Chain</b>
Potential negative impact: <b>Rising greenhouse gas emissions due to employee travel activities</b> – mid- and long-term	A key factor for increased greenhouse gas emissions at 1&1 could be increased business travel.	Own operations
Potential negative impact: <b>Rising greenhouse gas emissions due to data centres</b> – long-term	The increasing energy consumption, including higher cooling requirements in data centres, could lead to a greater reliance on fossil fuels. Backup generators used for data security during power outages can also contribute to this increased energy consumption.	Own operations
Actual negative impact: <b>Rising greenhouse gas emissions due to fast delivery</b> – short-term	The promise of "Order today, receive it tomorrow" leads to more single-package shipments.	Downstream value chain
Actual positive impact: <b>Increased energy efficiency and reduced energy consumption in the mobile network</b> – short-term	By enhancing energy efficiency through energy-saving features and energy management systems, energy demand is reduced, leading to lower greenhouse gas emissions.	Own operations
Potential positive impact: <b>Reduction of Scope 3 emissions through the business partner code</b> – medium-term	Embedding ecological criteria in the Business Partner Code can lead to a reduction in greenhouse gas emissions in the value chain.	Downstream value chain Upstream value chain

## **Analysis of Climate Change Mitigation and Climate Adaptation Impacts, Risks, and Opportunities**

To assess the impacts, risks, and opportunities related to Climate change mitigation and adaptation, 1&1 incorporated expert assessments as well as scenario analysis for physical risks due to climate change and the Corporate Carbon Footprint.

### **Scenario Analysis for Physical Risks due to Climate Change**

To gain a clearer view of the risks posed by climate change, 1&1 conducted a site-specific physical climate risk analysis at the end of 2024. This analysis examined key office and technical sites, as well as the logistics centre. The focus of the technical locations was on the four core data centres, which are protected by a redundancy concept but could have a critical impact on business activities if they were to fail at the same time. Locations with a small number of employees were excluded from the analysis. Also excluded were locations for which sufficient protection exists – e.g. a redundancy concept for small data centres or protection through national roaming for antenna locations. The downstream value chain was also not analysed, as the use of digital services, for example, is not location specific.

The assessment was carried out using the "Location Risk Intelligence Platform" of Munich Reinsurance Company (Munich Re). Data from the Intergovernmental Panel on Climate Change (IPCC) was used. Various future scenarios for progressive climate change were used to determine the potential climate risks for each location. The focus of the analysis was on the so-called "SSP5/RCP8.5 scenario". This future scenario, also known as the high-carbon pathway, assumes a global temperature increase of 4.4 °C by 2100. The scenario assumes high global emissions in the coming years and decades and thus enables a detailed assessment and stress test for physical climate risks. The 28 climate-related hazards defined by the EU taxonomy and the CSRD were projected using specific indicators for each location and normalized on a scale from 1 (very low) to 5 (very high). For this analysis, the company focused on three key time periods: the present, the medium-term future (2030) and the long-term future (2050).

To determine net climate risks, it was established that a risk exists if exposure to a hazard is rated as high (4) or very high (5), regardless of the projected time of occurrence. Each location was evaluated for its potential exposure to climate hazards and the sensitivity of its assets to those hazards. If sufficient adaptation measures were already in place, no further assessment of the climate hazard was conducted, as no net climate risk was identified. The Climate Risk Analysis did not identify any net climate related risks for 1&1.

### **Corporate Carbon Footprint**

To gain an overview of emissions caused by 1&1, the company has been compiling its annual Corporate Carbon Footprint (CCF) since 2023 in accordance with the GHG Protocol. This assessment provides comprehensive insights into key greenhouse gas emissions along the value chain, including direct and indirect emissions associated with product manufacturing or service delivery. Specifically, the key Scope 3 emissions were analysed in addition to all Scope 1 and Scope 2 emissions (both market- and location-based). To identify key Scope 3 categories, 1&1 conducted a Scope 3 materiality analysis, in which each category was assessed for its expected emissions volume and influenceability. The CCF assessment allows 1&1 to gain valuable insights to set science-based emission reduction targets and develop targeted measures to reduce overall emissions.

### **Methodology**

1&1 calculated greenhouse gas emissions following the Greenhouse Gas Protocol, including the Corporate Accounting and Reporting Standard and the Technical Guidance for Calculating Scope-3 Emissions. Additionally, sector-specific guidance from GSMA for telecommunications operators was considered. 1&1 applied recognised methods and standards to ensure accurate and transparent reporting. The accounting KPIs are expressed in metric tons of CO<sub>2</sub> equivalents (CO<sub>2</sub>e).

To ensure the highest possible data quality, 1&1 followed the calculation hierarchy of the Greenhouse Gas Protocol. Whenever possible, supplier-specific primary data in CO<sub>2</sub>e (e.g. from downstream logistics service providers) was used to calculate greenhouse gas emissions. If primary data was unavailable,

emissions were calculated using activity data (such as quantities or weights) combined with emission factors from secondary sources. If neither activity data nor weight data were available, 1&1 calculated emissions based on financial expenditures using expenditure-based emission factors. If detailed activity data was missing, emissions were extrapolated using industry studies. To close data gaps, estimates were made for certain Scope categories, with reasonable assumptions applied.

For Scope 1 & 2, key assumptions pertained to energy consumption at office locations. Since not all office sites have full energy consumption data, data gaps were closed under the assumption that all of 1&1's office locations have comparable energy intensity. In these cases, missing data was estimated based on floor space or employee numbers. For Scope 3, key assumptions related to estimating emissions from procurement where no specific emission factors were available. For example, emissions from purchased inputs were estimated using studies on network expansion emission intensities. Additionally, 1&1 currently has limited data on upstream logistics. As a result, 1&1 assumes that suppliers include a percentage of logistics costs in the selling price. This percentage was used to estimate emissions from upstream logistics (Scope 3.4).

### **Emission Factors in Greenhouse Gas Accounting**

Industry-standard emission factors (e.g. from Ecoinvent & DBEIS) were used. These secondary sources reflect CO<sub>2</sub>e intensities across various sectors and materials. They are therefore subject to statistical uncertainties.

Category	Methodology
Scope 1&2	<ul style="list-style-type: none"> <li>• Energy consumption-based using DBEIS &amp; Ecoinvent 3.11</li> </ul>
3.1	<ul style="list-style-type: none"> <li>• Product-specific via PCFs</li> <li>• Mass-based using Ecoinvent 3.11</li> <li>• Expenditure-based using DBEIS spend-based</li> <li>• Study-based</li> </ul>
3.1	<ul style="list-style-type: none"> <li>• Product-specific via PCFs</li> </ul>
3.2	<ul style="list-style-type: none"> <li>• Expenditure-based using DBEIS spend-based</li> <li>• Energy consumption-based using DBEIS &amp; Ecoinvent 3.11</li> </ul>
3.3	<ul style="list-style-type: none"> <li>• Study-based</li> <li>• Primary data from logistics service providers</li> <li>• Product-specific via PCFs</li> </ul>
3.4	<ul style="list-style-type: none"> <li>• Expenditure-based using DBEIS spend-based</li> <li>• Mass-based using Ecoinvent 3.11</li> </ul>
3.5	<ul style="list-style-type: none"> <li>• Expenditure-based using DBEIS spend-based</li> <li>• Primary data from travel service providers</li> </ul>
3.6	<ul style="list-style-type: none"> <li>• Fuel- and distance-based using DBEIS</li> </ul>
3.7	<ul style="list-style-type: none"> <li>• Fuel- and distance-based using DBEIS</li> </ul>
3.8	<ul style="list-style-type: none"> <li>• Energy consumption-based using DBEIS &amp; Ecoinvent 3.11</li> <li>• Product-specific via PCFs</li> </ul>
3.11	<ul style="list-style-type: none"> <li>• Energy consumption-based using Ecoinvent 3.11</li> <li>• Product-specific via PCFs</li> </ul>
3.12	<ul style="list-style-type: none"> <li>• Mass-based using Ecoinvent 3.11</li> </ul>

### Greenhouse Gas Accounting Results

Due to improved data availability, the data for 2023 has been retroactively adjusted and updated. 1&1 is continuously working to improve the data basis for company-wide emissions.

## Corporate Carbon Footprint

Greenhouse gas accounting according to the GHG Protocol in t CO <sub>2</sub> e <sup>(1)</sup>	2024	2023 <sup>(3)</sup>	2022
Scope 1: Direct emissions	2,025.3 t	2,183.9 t	1,293.5 t
Scope 2: Indirect emissions (market-based)	464.8 t	471.8 t	359.8 t
Scope 2: Indirect emissions (location-based)	3,549.2 t	2,585.6 t	k.A.
Significant Scope 3 total emissions	1,156,350.2 t	928,713.2 t	k.A.
3.1 Purchased goods and services	893,904.6 t	701,774.9 t	k.A.
3.2 Capital goods	60,471.8 t	47,406.3 t	k.A.
3.3 Fuel- and energy-related activities	677.9 t	689.1 t	k.A.
3.4 Transportation and distribution <sup>(2)</sup>	14,926.7 t	13,258.5 t	k.A.
3.5 Waste	282.7 t	249.0 t	k.A.
3.6 Business travel	325.2 t	242.3 t	k.A.
3.7 Employee commuting	4,196.0 t	4,678.4 t	k.A.
3.8 Rented or Leased Assets	12,265.1 t	1,829.5 t	k.A.
3.11 Use of sold products	167,150.0 t	157,461.3 t	k.A.
3.12 End-of-life treatment of sold products	2,150.0 t	1,123.8 t	k.A.

(1) CO<sub>2</sub>e = CO<sub>2</sub> equivalents

(2) 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.

(3) The previous year's data for Scope 1, 2 and 3 emissions were adjusted due to an improved data situation.

## Contractual instruments in the accounting of GHG emissions

For the quality assurance of the Scope 2 balancing, green electricity contracts of the contractual partners and providers were taken into account. Conventional energy was assumed at locations or for suppliers who were unable to provide conventional energy was assumed.

Contractual instrument for Scope 2 GHG emissions	2024
Share of energy bought/sold with contractual instruments [in %]	79.4 %
Share of unbundled contractual instruments [in %]	0.0 %
Share of bundled contractual instruments of total electricity consumption [in %]	98.1 %

## **Managing impacts, risks, and opportunities related to climate change mitigation and climate adaptation**

The key climate change mitigation impacts at 1&1 relate to both direct and indirect emission sources.

### **Scope 1 & 2 Emissions**

1&1 has set the overarching goal of achieving climate neutrality for Scope 1 and 2 emissions by 2030. The first step involved deriving measures to avoid emissions, and these measures are continuously being expanded. In the second step, unavoidable emissions will be offset in the future while maintaining high quality standards.

### **Energy supply for buildings, data centres and mobile network operations**

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.

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. 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.

## Energy consumption office buildings and own locations

	2024	2023 <sup>(6)</sup>	2022
Electricity consumption (Scope 2) in MWh <sup>(4)</sup>	8,214.9	5,610.8	4,404.4
of which certified green electricity/green power	8,214.9	5,610.8	4,404.4
Heating consumption in MWh <sup>(5)</sup>	5,245.6	6,136.3	4,244.8
of which natural gas (Scope 1)	3,232.3	3,675.8	2,241.2
of which fuel oil (Scope 1)	37.7	161.7	0.0
of which district heating (Scope 2)	1,975.6	2,298.8	2,003.6

(4) 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 1&1's own locations for network operation.

(5) 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.

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

## Vehicle fleet

Fleet services are provided by the procurement departments of United Internet Corporate Services GmbH in collaboration with HR departments. For company vehicle usage, United Internet Corporate Services GmbH collaborates with external service providers. This allows for software-assisted insights into fleet usage, enabling continuous monitoring of fuel consumption and associated greenhouse gas and CO<sub>2</sub> emissions.

Currently, emissions from fuel consumption of company vehicles account for 54.0 % of total Scope 1 and 2 emissions. To reduce this source of emissions, 1&1 has set the goal of fully electrifying its fleet by 2030. The transition to an all-electric company car policy will begin in 2025 (exceptions due to operational requirements require board approval).

### Fuel consumption from company vehicles<sup>(7)</sup>

	2024	2023 <sup>(8)</sup>	2022
Company vehicles (Scope 1): Fuel consumption (petrol and diesel) in litres	438,215.8	452,747.6	320,923
Company vehicles (Scope 2): amount of electricity consumed in MWh	159.9	85.5	k. A.

(7) The consumption data for the Group's own vehicle fleet is based on the number of refueling processes determined by the leasing contract partner. A maximum value of 100 kWh per charging process was assumed for an average e-vehicle.

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

### Scope 3 Emissionen

The majority of 1&1's carbon footprint consists of emissions from processes occurring outside the Company. 1&1 aims to develop and fully implement a comprehensive Scope 3 climate strategy, including reduction targets, from 2025.

1&1 requires its business partners, suppliers, and service providers to minimise their environmental impact and integrate sustainable practices into their value chains through the business partner code of conduct. For example, it includes an obligation to comply with pollutant regulations, a ban on conflict minerals, and recommendations for emissions reduction targets.

#### Data Centre Services from Third Parties

1&1 sources data centre services from its sister companies, IONOS and 1&1 Versatel.

1&1 Versatel is responsible for building and operating the data centre infrastructure and connecting 5G antenna locations to the high-performance 1&1 Versatel fibre-optic transport network. Here, too, 1&1 relies on electricity from renewable sources. At locations where 1&1 Versatel has no control over the purchased electricity, compensation takes the form of verified certificates.

The high-performance data centres used by 1&1 from IONOS are operated with georedundancy. The backup power generators in IONOS data centres are increasingly powered by biofuels, which cause 90 % lower emissions over their lifecycle compared to conventional diesel. Furthermore, IONOS has been sourcing electricity exclusively from renewable energy for many years for its own data centres, continuously increasing energy efficiency through an ISO 50001-certified energy management system and monitoring additional environmental impacts via its ISO 14001-certified environmental management system.



## Employee Mobility

Employee mobility services are also provided by the procurement departments of United Internet Corporate Services GmbH in collaboration with HR departments.

For rental car use, United Internet Corporate Services GmbH partners with external service providers. This allows for software-assisted insights into fleet usage, enabling continuous monitoring of fuel consumption and associated CO<sub>2</sub> emissions. 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. 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 workstations 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-friendly travel on long-distance trips. In addition, employees can use the car pool service on the Company's intranet to arrange to travel together.

## Emissions from Shipping

Since August 2022, all 1&1 products are delivered carbon neutrally. With this in mind, 1&1 cooperates with the leading shipping companies in Germany and can guarantee CO<sub>2</sub>-neutral delivery by avoiding and offsetting emissions through the shipping service providers. 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.

## Resource Use and Circular Economy

1&1 embeds the principle of the circular economy in all processes and along the entire 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 use, 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. This is also helped by the fact that products that have been sold and returned are restored with the aim of extending their life cycle.

The business activities of 1&1 also include “physical” products, particularly electronic devices and hardware. Customers are primarily offered information and communication technology (ICT) hardware in the form of end-user devices-especially smartphones, routers, tablets, laptops, and accessories-combined with tariffs for mobile and broadband services. These products are shipped from the in-house logistics centre. 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, the construction of additional data centres and the fibre optic infrastructure of the affiliate Versatel.

The following IROs have been identified as significant in relation to resource use and circular economy based on the double materiality analysis:

<b>Material Impact / Risk / Opportunity</b>	<b>Description</b>	<b>Classification within the Value Chain</b>
Potential negative impact: <b>Increased Raw Material Extraction for Product Manufacturing</b> – medium-term	During production, insufficient consideration of circular economy processes could lead to unnecessary resource wastage.	Upstream Value Chain
Actual positive impact: <b>Efficient Shipping Packaging</b> – short-term	The use of efficient and recycled shipping packaging leads to savings in resources such as paper, cardboard, and packing materials.	Own operations
Actual positive impact: <b>Sustainable Resource Use and Lifecycle Optimisation</b> – short-term	By implementing device take-back, repair, and in-house refurbishment, resource demand is reduced, and the product lifecycle is extended.	Own Operations, Downstream Value Chain

## Managing Impacts, Risks, and Opportunities Related to Resource Use and Circular Economy

### Handling of In-House Office IT

To ensure the environmentally responsible disposal of internally used servers and network equipment, 1&1 Telecommunication SE, through its parent company United Internet, transfers decommissioned devices to AfB gGmbH, a specialist in IT refurbishment. 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.

### **Resource-Efficient Network Infrastructure**

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 standardised hardware (COTS: commercial off-the-shelf) and accelerates innovation cycles through efficient and cost-effective software updates that conserve resources. The need for complex 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.

### **Provision of SIM Cards**

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 100 % of recycled material. In addition, 1&1 is stepping up the provision of digital SIM cards (eSIM) for new customers in the wake of technological advances<sup>(1)</sup>. Their use conserves valuable resources by saving materials and avoiding additional waste.

### **Return, Repair and Recycling of End Devices**

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

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(1) Refers to the 1&1 brand

does not result in the release of any pollutants into the environment. 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 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 & Refurbishment" team and tested for recyclability. Devices that meet all relevant quality criteria after going through this process, particularly with regard to function and data protection, are completed with accessories and can be made available to the market again with a 24-month warranty. Recyclable devices that cannot be reconditioned directly by 1&1 are sent to an external service company for repair. Devices that cannot be reconditioned or are not economically viable are sold on to third-party recyclers. 1&1 has set itself the goal of making at least 60 % of the mobile phone device portfolio available to customers as a refurbished alternative by 2025. As a result of intensive efforts, this goal was achieved ahead of schedule in 2024.

1&1 offers customers a transparent model for returning used mobile phones, tablets and notebooks, the so-called 1&1 Trade-In Campaign. In 2024, more than 60,000 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 2024, this service resulted in the return of a total of 34,267 mobile devices, tablets and laptops as well as 124,458 DSL routers to 1&1 or a certified repair service provider.

### **Efficient Shipping Packaging**

The logistics of the products for customers is an integral part of 1&1's business activities and is carried out via the Company's own logistics centre in Montabaur for all 1&1 Group brands.

The (outer) packaging material consists of 75 - 80 % recycled materials; the shipping cartons are made of 100 % recycled material. 1&1 has set itself the goal of ensuring the use of its own packaging materials made from almost completely recycled material (>90 %) by the end of 2025.

Recycling of (outer) packaging materials by the service providers Landbell AG and "Duales System Deutschland", led to the equivalent of 296.5 tonnes of CO<sub>2</sub> emissions being saved in 2024.

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 2024:

### Packaging Materials

	2024	2023	2022
Total paper, paperboard and cardboard (PPC) consumption in tonnes	429.6	590.4	449.8
Total plastic consumption in tonnes	0.0	0.0	0.0
Number of shipments in millions	7.2	6.8	6.4
Amount of PPC per shipment in grams	59.7	86.8	70.4
Amount of plastics per shipment in grams	0.0	0.0	0.0

## EU Taxonomy Disclosures

The EU Taxonomy (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 2023, both taxonomy eligibility and taxonomy alignment were determined at 1&1 for the first two environmental objectives "Climate change mitigation" and "Climate change adap-

tation” for the reporting year. New in the 2024 reporting year, taxonomy conformity was also determined for the environmental objective “Transition to a circular economy” in addition to taxonomy eligibility.

For the other three environmental objectives (“Sustainable use and protection of water and marine resources”, “Pollution prevention and control”, “Protection and restoration of biodiversity and ecosystems”) only the taxonomy capability was determined for the reporting year. In accordance with the requirements of the EU taxonomy, the conformity test is no longer required for the three other environmental objectives because there are no economic activities that qualify for the taxonomy. 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 the reporting year. Revenue-generating economic activities stipulated in Appendix 1 of the Delegated Regulation 2021/2139 (environmental objective “Climate change mitigation”) and in Appendix 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 1&1’s 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.

In the context of the first environmental objective (“Climate change mitigation”), 1&1’s business activities in particular can be assigned to economic activity 8.1 “Data processing, hosting and related activities”. The contracts 1&1 concludes with its customers also offer a small quantity of online storage.

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 reused components”. According to current understanding, the core business activities of 1&1 do not fall under the EU taxonomy, so, just as in the last 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.

This includes the environmental objective "Climate change mitigation": CCM 6.5 "Transportation by motorcycles, passenger cars and light commercial vehicles" i.e. expenditure related to the vehicle fleet and CCM 7.7 "Acquisition of and ownership of buildings" in particular through IFRS16 leases or usage rights of assets. The economic activities identified above are classified under the environmental objective "Climate change mitigation" (CCM) as there are currently no adaptation plans featuring specific measures for any of the activities.

In accordance with the Commission Notice (C/2023/305) (FAQ), neither investment nor operating expenditures are classified under the environmental objective "Climate change adaptation". As these are not enabling activities offering adaptation solutions in the sense of this environmental objective that would allow another activity to make a significant contribution, no sales revenue is classified under the environmental objective, precluding any double counting.

## **Taxonomy-Aligned Economic Activities**

1&1 has analysed the taxonomy-eligible economic activities relating to the environmental objectives "Climate change mitigation" and "Contribution to the circular economy" in collaboration with the business departments while applying the relevant technical screening criteria. The following results were obtained from the analysis of economic activities under the environmental objectives of "Climate change mitigation" and "Contribution to the circular economy".

### **Activity 8.1 "Data processing, hosting and related activities"**

The technical assessment criteria of the EU taxonomy for your own data centre are not sufficiently met, because, among other things, the criteria of the EU Code of Conduct for the energy efficiency of data centres were not verified by an independent third party. In addition, the operators of the third-party data centres have not confirmed that the technical assessment criteria of the EU taxonomy are met. 1&1 therefore does not report any taxonomy alignment under activity 8.1 for the 2024 reporting year.

### **Activity 5.4 "Sale of Used Goods"**

1&1 sells refurbished smartphones to customers as used goods. Despite comprehensive measures the technical assessment criteria are not met, as the legal requirements of the EU taxonomy for a waste man-

agement plan are not covered. As a result, 1&1 does not report any taxonomy alignment for Activity 5.4 for the 2024 reporting year.

### **Remarks on Cross-Sector and Infrastructure Activities**

Satisfying taxonomy alignment when acquiring production from taxonomy-aligned economic activities requires the presentation of verification from the partner companies. For the investment and operating expenses related to the economic activities CCM 6.5 and CCM 7.7 supporting documentation has been requested from partner companies. 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 2024.

### **Notes on KPIs**

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 underlying 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 (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 income statement 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.





## CapEx



The basis of the CapEx KPI are the additions to tangible and intangible assets in the financial year under consideration before depreciation and any revaluations for the financial year in question, as well as without changes in the fair value (in particular application of IAS 16, 38, IFRS 16 Leases with rights of use to leased 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 total capital expenditure 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 2024

			Sales ("turnover")		Capital expenditures		Operating expenditures	
			in Mio. €	in %	in Mio. €	in %	in Mio. €	in %
Total			4,064.3	100.0	624.8	100	45.7	100.0
of which not Taxonomy-eligible			4,040.1	99.4	611.3	97.9	42.9	93.8
of which Taxonomy-eligible			24.2	0.6	13.5	2.1	2.8	6.2
CE <sup>(9)</sup>	5.4	Sale of second-hand goods	23.8	0.6	0.0	0.0	0.0	0.1
CCM <sup>(10)</sup>	6.5	Transport by motorbikes, passenger cars and commercial vehicles	0.0	0.0	1.5	0.2	0.4	0.8
CCM	7.7	Aquisition and ownership of buildings	0.0	0.0	9.9	1.6	0.0	0.0
CCM	8.1	Data processing, hosting and related activities	0.4	0.0	2.1	0.3	2.4	5.3
of which Taxonomy-aligned			0.0	0.0	0.0	0.0	0.0	0.0

(9) CE = Circular Economy

(10) CCM = Climate Change Mitigation

The KPIs in accordance with the EU taxonomy are shown in the Appendix. 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.

## Social Information

### Own Workforce

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.

1&1 employs a diverse workforce, including full-time and part-time employees, working students and interns. Additionally, 1&1 utilises temporary employment services to meet specific skilled labour needs. The Company is also actively involved in corporate-wide vocational training by educating apprentices and dual-study students. All of these groups may potentially be affected by the significant impacts of the Company's activities. All 1&1 employees are based in Germany. Due to legal regulations in Germany and the EU, key human rights-related issues, such as protection against child and forced labour, are already comprehensively regulated. 1&1 has integrated appropriate processes and responsibilities into its relevant business operations to ensure compliance with human rights and environmental due diligence obligations both within its own business operations and throughout the supply chain. This includes the appointment of a central Human Rights Officer, who coordinates the implementation of due diligence obligations within the key business processes.

The head of Group HR 1&1 AG, who reports to the Chief Human Resources Officer (CHRO) of 1&1 Telecommunication SE, has overall responsibility for human resources.

The following IROs have been identified as significant in relation to the Company's own workforce based on the double materiality analysis:

<b>Material Impact / Risk / Opportunity</b>	<b>Description</b>	<b>Classification within the Value Chain</b>
Potential negative impact: <b>Invasion of personal privacy</b> – medium-term	Inadequate preventive measures and a lack of awareness campaigns may lead to invasions of personal privacy, potentially causing physical and psychological consequences for those affected.	Own operations
Potential negative impact: <b>Lack of equal treatment and inclusion</b> – short- and medium-term	A lack of diversity within the company may hinder employees' personal and professional growth or prevent them from identifying with the organisation (medium-term). Additionally, it may contribute to a homogeneous corporate culture (short-term).	Own operations

Material Impact / Risk / Opportunity	Description	Classification within the Value Chain
Potential positive impact: <b>Social security through fair working conditions</b> – short- and medium-term	Fair and transparent remuneration can enhance employee satisfaction and provide financial security (short-term). Social dialogue, a culture of diversity and employee participation can strengthen identification with the company, support personal development, and increase overall job satisfaction (medium-term).	Own operations
Potential positive impact: <b>Employee awareness of sustainability</b> – short-term	Targeted training sessions and e-learning programs on sustainability can raise employees' awareness of all dimensions of sustainability.	Own operations
Potential positive impact: <b>Enhanced employee skills and qualifications</b> – short-term	A diverse training programme and targeted skill development initiatives lead to highly qualified, motivated, and productive employees.	Own operations
Potential risk: <b>Skills shortage and employee turnover</b> – medium-term	Increasing employee dissatisfaction may lead to a higher sickness rate and increased fluctuation.	Own operations

## Managing Impacts, Risks and Opportunities Related to the Workforce

### Working Conditions

The overarching goal, "We Remain a TOP Employer", is one of the four key focus areas in 1&1's sustainability strategy.

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.

#### Performance-related & attractive remuneration:

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. 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. Depending on position and responsibility, merit-based variable components are elements of the remuneration and are paid according to the performance principle. Remuneration is complemented by additional benefits such as a

company pension scheme, discount programs, and other supplementary benefits. Since 2023, 1&1 has also introduced the employer-subsidised Deutschlandticket to provide financial relief for employees while simultaneously promoting more sustainable mobility behaviour among employees.

### **Flexible working time models for work-life balance:**

At 1&1, all employees, except for a few specific professional groups, have the option to work remotely for up to 40 % of their working hours. Employees in selected IT roles also have the opportunity to work fully remote for 1&1. 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 Communication within the Company:**

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 ensuring transparency for the entire workforce. In addition, internal communication has been intensified, e.g. through regular information on Company developments such as a 5G blog and quarterly business updates from the COO addressed to all employees. In addition, a broad-based 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 launched earlier this year.

### **Diversity, Inclusion, Equality and Accessibility**

1&1 attributes great importance to questions of equal rights, anti-discrimination and respect for the diversity of employees. 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. 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 diversity 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.

As part of its sustainability strategy, 1&1 has set the following targets and measures regarding diversity:

- By 2025: Establishment of a 1&1 Women Leadership Programme
- By 2025: Mandatory e-learning on diversity as part of the onboarding process

The goal of mandatory diversity e-learning has already been achieved, as 1&1 introduced a "Diversity & Inclusion" programme in 2024.

Additionally, 1&1 is committed to diversity at a group-wide level within United Internet. In 2023, a 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.

### **Diversity-Mindset:**

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 2024, 1&1's parent company participated in the "German Diversity Day" organised by Charta der Vielfalt e.V. for the fourth time and held a five-day virtual in-house conference "Diversity Days" in May comprising almost on the topic of diversity.

### **Equal opportunities and gender equality:**

The target of achieving a 21 % share of women at all management levels was missed by 2 % in 2024. In the event of turnover-related changes, the plan to give preference to women when selecting candidates with the same qualifications was consistently pursued. At the same time, the expansion of the workforce particularly affected areas that are traditionally sought after by male applicants. 1&1 is continuing to work on achieving the defined target quota. "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 2024, 45 women from all divisions of the parent company took part in the fourth edition of the programme, 20 of them from 1&1. An external and independent Employee Assistance Programme offers individual help when required: This includes 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.

### **Inclusion and Accessibility:**

Together with its parent company United Internet, 1&1 is committed to the inclusion of people with visible and invisible disabilities. To support this, a cross-segment working group was established, focusing on barrier-free access, technical support, and organisation-wide awareness. By 2025, United Internet aims to implement a group-wide inclusion agreement to create an inclusive work environment for people with disabilities. To further enhance inclusivity, communication channels are offered in multiple languages, ensuring that international and non-native-speaking employees have equal access to communication and information and can fully participate in the company community.

### **Non-Discrimination Policy:**

In compliance with EU legislation and national law, 1&1 is firmly committed to expressly prohibiting all forms of discrimination. This includes discrimination based on ethnic origin, skin colour, gender, sexual orientation, gender identity, disability, age, religion, political opinion, and national or social background. Company policies explicitly prohibit any disadvantage based on these criteria, reinforcing 1&1's dedication to diversity, equality, and inclusion in the workplace. 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

### **Development and Training**

1&1 provides all employees with the opportunity to develop their skills and enhance their competencies in line with their strengths and interests. By highlighting career development opportunities, 1&1 encourages employees to pursue individual career paths. 1&1 also supports young talent through tailored entry-level and training programmes. A wide range of interdisciplinary training and development initiatives is available for employees, experts, and leaders, promoting personal growth and contributing to a culture of continuous learning.

### **Training & Skills Development:**

Diverse internal programmes offer personalised development plans aligned with employees' career aspirations, ensuring targeted career progression. The "MyWayTo" programme guides emerging leaders through a structured curriculum, combining mandatory core modules with elective supplementary modules, ensuring engagement, HR support, and manager involvement in the development process to ensure their success. "Navigate" supports talents by encouraging entrepreneurial thinking and enhancing essential soft skills. "Women Explore" is specifically designed for women, creating a networked

environment that supports their career ambitions. "Discovery & Development Camp" is available for experienced senior employees, helping them further develop their expertise and actively contribute to the organisation. Through these initiatives – such as "Leadership Next Level" and "Future Leaders" – the needs of the entire 1&1 management team can be better addressed. In 2024, the Top Talent programme ("Goldfish Initiative") was also continued to promote the goals and key competencies of the participants, combine interdisciplinary competencies and enable active participation in the further development of the corporate culture. In 2024, four additional programmes were introduced to complement existing internal development and talent programmes, offering tailored content for personal and professional development at all levels: from Junior, through Advanced and Senior to Expert. The target group of assistants, who play a crucial role in cross-functional and intra-departmental collaboration, were provided with a dedicated development programme, offering a space for networking, skill-building, and knowledge exchange.

The 1&1 Employee Academy is a new platform from employees for employees on business-critical topics and future skills. Internal experts act as knowledge mediators for all employees in various exchange formats.

### **Sustainability skills development:**

In particular, various measures are intended to promote employee awareness of the issue of sustainability. By the end of 2025, 1&1 aims to establish mandatory e-learning on the topic of sustainability and launch one-year pilot project featuring an MS Teams-integrated app, providing a low-barrier platform for continuous knowledge sharing and encouraging employees to actively engage. The launch of this initiative is part of 1&1's cultural development program, specifically focusing on integrating sustainability into the corporate culture.

## **Channels for Reporting Complaints & Concerns**

### **Complaints Procedure:**

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. 1&1's HR employees are trained as the first point of contact for complaints regarding the General Equal Treatment Act and sexual harassment. The training included an overview of the formal complaint process and internal whistleblower guidelines, the use of the role of confidential informants and concrete tips for conducting discussions. 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 2024, the Compliance department received two reports of possible violations with potentially detrimental effects on the workforce. These reports were subjected to a full plausibility check. One plausible report was investigated as part of a fact-finding process. At that time, no violations with detrimental human rights impacts were identified. In the other case, it was not possible to clarify the facts because insufficient information was provided.

## **Employee involvement**

1&1 places great importance on transparent communication and the inclusion of all stakeholders through the Company's intranet, newsletters, and interactive dashboards, making concepts and goals easily accessible. Regular meetings and training sessions enhance understanding, while feedback loops ensure that questions and concerns are addressed directly. External communication is conducted via sustainability reports, the company website, and sustainability documents. Employees' perspectives are considered through regular surveys and continuous feedback mechanisms. The employee survey serves as an essential tool for measuring the effectiveness of initiatives and tracking progress toward strategic objectives. The last survey took place in autumn 2022. Dialogue formats such as focus groups and workshops promote exchange and participation in decision-making processes. Additionally, interdisciplinary groups representing a cross-section of the workforce play a key role in decision-making. These groups focus on various topics, including employee well-being, diversity, and inclusion. This way 1&1 ensures that the perspectives of employees are incorporated into key decisions, encouraging engagement and positive corporate development. Furthermore, raising awareness about relevant structures and processes is an integral part of the Welcome Day for new employees.

As part of its organisational development programme, 1&1 has launched an internal cultural development initiative focused on nine defined aspects of corporate culture. From the beginning, the Company has emphasised broad, cross-functional involvement of the entire workforce-across all hierarchical levels. Interdisciplinary teams work on key cultural aspects that shape the company now and in the future.

## **Policies Related to the Workforce**

The policies in the following table address the management of internal workforce issues. All listed policies apply across the entire corporate group.

## Overview of Workforce Policies

Policy	Content	Reference to International Standards	Availability
1&1 Code of Conduct	Includes, among others: Handling of employees, customers, information, competition law and anti-corruption, compliance	ILO Declaration on Fundamental Principles and Rights at Work UN Guiding Principles on Business and Human Rights General Act on Equal Treatment	Company's Internal Intranet
Declaration of Principles	Includes, among others: Principles for respecting human rights and environmental due diligence obligations	Universal Declaration of Human Rights German Supply Chain Due Diligence Act OECD Guidelines for Multinational Enterprises	Corporate Report and Website
Whistleblower Protection Policy	Reporting channels for compliance violations, protection of whistleblowers	Whistleblower Protection Act German Supply Chain Due Diligence Act	Company's Internal Intranet
Guidelines for Gender-Sensitive & Non-Discriminatory Language	Includes, among others: inclusive and gender-sensitive language	General Act on Equal Treatment	Company's Internal Intranet

## Key Performance Indicators

	2024	2023	2022
<b>General Key Performance Indicators</b>			
Total employees <sup>(1)</sup>	3,281	3,320	3,163
Women <sup>(1)</sup>	1,167	1,169	1,137
Men <sup>(1)</sup>	2,110	2,145	2,026
Other <sup>(1)</sup>	4	6	k.A.
Number of employees who left 1&1 in 2024 <sup>(1)</sup>	378	389	462
Employee turnover [as a %] <sup>(1)</sup>	11.1	11.6 <sup>(2)</sup>	14.0 <sup>(2)</sup>
Number of external workers	27	82	45
Total on-call staff	0	k. A.	k. A.
Number of external workers (placement and hiring out of workers)	44	66	88
Proportion of employees covered by collective agreements [as a %]	0	0	0
Coverage rate of employee representatives in EEA countries [as a %]	21	0	0
<b>Diversity and Equal Opportunity</b>			
<b>Employees by employment type and gender<sup>(1)</sup></b>			
Full-time total	2,670	2,717 <sup>(2)</sup>	2,632 <sup>(2)</sup>
Women full-time	757	781 <sup>(2)</sup>	797 <sup>(2)</sup>
Men full-time	1,909	1,931 <sup>(2)</sup>	1,835 <sup>(2)</sup>
Other full-time	4	5 <sup>(2)</sup>	k. A. <sup>(2)</sup>
Part-time total	611	603 <sup>(2)</sup>	531 <sup>(2)</sup>
Women part-time	410	388 <sup>(2)</sup>	340 <sup>(2)</sup>
Men part-time	201	214 <sup>(2)</sup>	191 <sup>(2)</sup>
Other part-time	0	1 <sup>(2)</sup>	k. A.
<b>Employees by employment contract and gender<sup>(1)</sup></b>			
Total fixed-term contract	202	197	272
Women fixed-term contract	77	69	101
Men fixed-term contract	125	128	171
Other fixed-term contract	0	0	k.A.
Total permanent contract	3,079	3,123	2,891
Women permanent contract	1,090	1,100	1,036
Men permanent contract	1,985	2,017	1,855
Diverse permanent contract	4	6	k. A.
<b>Employees by age<sup>(1)</sup></b>			
Number and proportion (in brackets) of employees (age group <30)	570 (17.4 %)	495 (14.9 %)	651 (20.6 %)
Number and proportion (in brackets) of employees (age group 30–50)	2,049 (62.4 %)	2,098 (63.2 %)	1,886 (59.6 %)
Number and proportion (in brackets) of employees (age group >50)	662 (20.2 %)	727 (21.9 %)	626 (19.8 %)

	2024	2023	2022
<b>Other diversity indicators<sup>(1)</sup></b>			
Number and proportion (in brackets) of women in top management	9 (12.2 %)	8 (12.5 %)	6 (11 %)
Number and proportion (in brackets) of men in top management	65 (87.8 %)	56 (87.5 %)	50 (89 %)
Number and proportion (in brackets) of other in top management	0 (0 %)	0 (0 %)	0 (0 %)
Women in management positions [as a %]	18.9	19.7	21
Proportion of people with disabilities among employees [as a %]	2.5	2.7	2.8
<b>Development and Training<sup>(1)</sup></b>			
Hours development and training per employee	13.2	14.1	16.9
<b>Occupational Health and Safety<sup>(1)</sup></b>			
Number of accident reports	20	19	11
Quota of reportable accidents at work [as a %]	4.1	k. A.	k. A.
Employee coverage rate for the health and safety management system [as a %]	100	k. A.	k. A.
Number of deaths from work-related injuries and illnesses	0	k. A.	k. A.
Work-related illnesses among employees that must be reported	0	k. A.	k. A.
Employee absences in days <sup>(3)</sup>	629	k. A.	k. A.
Entitlement to time off from work due to family reasons [as a %]	100	k. A.	k. A.
Proportion of time off work due to family reasons [as a %]	6.7	k. A.	k. A.
Proportion of women taking time off work for family reasons [as a %]	11.3	k. A.	k. A.
Proportion of men taking time off work for family reasons [as a %]	4.1	k. A.	k. A.

(1) Figures refer to all active employees including temporary staff, working students, interns and graduates as at 31 December 2024.

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

(3) Related to work-related injuries and deaths as a result of occupational accidents or work-related illnesses.

## Workers in the value chain

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 value 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.

To provide internet and telecommunications services, 1&1 relies on ICT products that may contain so-called conflict materials (e.g. tin) and other critical raw materials (e.g. cobalt). The extraction of these raw materials can be associated with exploitative working conditions, lack of occupational safety, and human rights violations affecting mine and factory workers. 1&1 is aware of the risks associated with these raw materials and is actively working to promote responsible sourcing practices. Workers within the affected value chains may include employees of suppliers, freelancers, and individuals working through third-party companies. Regions particularly affected by forced labour include Saudi Arabia due to oil production and Australia due to aluminium manufacturing. Looking at production, 1&1-distributed products are manufactured in China, South Korea, and Vietnam. However, the expansion of the 1&1 mobile network takes place exclusively in Germany. Data centres for the own mobile network are also located in Germany. All 1&1 office locations are in Germany, ensuring strict work and safety standards.

The following IROs were identified as essential according to the double materiality analysis with respect to labour in the value chain:

Material Impact / Risk / Opportunity	Description	Classification within the Value Chain
Potential negative impact: <b>Human rights violations in the value chain</b> – medium-term	Lack of full supply chain control regarding to human rights, e.g. forced labor, child labor and slavery, may severely affect the quality of life of those impacted.	Upstream Value Chain, Downstream Value Chain
Potential positive impact: <b>Due diligence along the value chain</b> – short-term	High environmental and social standards in the supply chain can lead to various positive effects on the environment and society.	Upstream Value Chain, Downstream Value Chain

## **Managing Impacts, Risks, and Opportunities Related to Workers in the Value Chain**

### **Risk Management:**

To ensure compliance with human rights and environmental due diligence obligations in both its own operations and the supply chain, 1&1 has embedded relevant processes and responsibilities into its key business workflows. They include the appointment of a central human rights officer to oversee risk management and the designation of human rights coordinators in relevant functions such as purchasing and human resources. These persons are responsible for the functional coordination of the implementation of due diligence obligations in the specific business processes.

1&1 has implemented a supply chain compliance management system (L-CMS) and established appropriate and effective due diligence processes for direct suppliers. When implementing and further developing the risk management system, 1&1 takes into account both the interests of its own employees and those within the supply chain, provided they hold protected legal status and are directly impacted. For call centre service providers, for example, Due Diligence Outsourcing (DDO) involves regular, dedicated reviews of outsourced partners to identify risks for call centre agents and implement targeted risk-specific measures.

As part of the D.D.O., all connected call centers have already been audited. In the 2024 financial year, a total of 6 outsourcing service providers were audited. There were no significant indications of negative effects with regard to the social aspects of labor practices, human rights and compliance. In addition to the D.D.O. audits, regular on-site audits of the service providers are carried out by the data protection department (Legal Privacy) together with the respective specialist department in accordance with an annually adjusted audit plan. For this purpose, full audits with two auditors and focused checklist audits are carried out alternately every two years. The latter take place unannounced wherever possible or, if necessary, announced at short notice.

By the end of 2026, 1&1 plans for 90 % of procurement-related employees to receive online training on 'sustainable sourcing' via the EcoVadis platform. This goal will increase to 100 % by 2027, ensuring employees are aware of sustainability aspects in procurement and can identify supply chain risks early. Training participation rates are monitored by the Central Human Rights Coordinator for Procurement in collaboration with 1&1's Human Rights Officer.

### **Risk Analysis:**

1&1 conducts regular gross risk assessments of its direct suppliers to derive risk-oriented measures as needed. A two-stage approach is applied.

As part of the abstract risk analysis, the industry and country-specific risks of direct suppliers are first taken into account. For this purpose, 1&1 uses the IT-supported EcoVadis IQ. Based on this abstract gross risk analysis, potential risk suppliers are identified and prioritised after applying the appropriateness criteria (type and scope

of business activity, causal contribution and ability to influence). The analysis is carried out using a risk scale from 1 (very low) to 6 (very high). Risks of level 5 (high) and level 6 (very high) or the identified gross risk suppliers are taken into account as part of the specific risk analysis. A dialogue takes place between the human rights coordinator for Purchasing and the purchasing agents responsible for any suppliers identified as a gross potential risk, to verify plausibility of abstract gross risk assessment results and identify existing preventive measures. Considering already established prevention measures, the individual identification, weighting, and prioritisation of specific human rights and environmental risks take place in the specific context of the supplier. Depending on the scope of business activities, a high-risk supplier is invited to participate in the "EcoVadis Rating". With the help of the "EcoVadis Rating", certain high-risk suppliers undergo a comprehensive sustainability assessment. Based on this specific, individual risk assessment, further prevention measures may be derived if necessary.

1&1 has set the following objectives in this regard:

- 1&1 will analyse 90 % of its direct suppliers from 2024 onwards concerning ecological, social, and ethical risks to identify potential ESG-related risks. By 2030, more than 96 % of direct suppliers should be included in the analysis through EcoVadis IQ.
- Starting in 2024, 1&1 will invite 100 % of identified risk suppliers with a purchasing volume of more than 100,000 euros to a comprehensive ESG assessment and will consistently track their participation. The goal is to obtain a detailed picture of the risks associated with the identified suppliers and to derive appropriate measures.
- From 2026, 1&1 will conduct a comprehensive ESG assessment for more than 35 % of its purchasing volume. The plan is to expand this assessment to more than 50 % by 2030. In particular, strategic business partners should be evaluated within the framework of an EcoVadis Rating to act risk-oriented and proactively in the interest of business continuity.

### **Prevention and Remedial Measures:**

Since 2023, 1&1 has had a new Business Partner Code of Conduct. This is characterised by stricter guidelines than the previous version and so, represents a significant strategic improvement in the commitment to integrity and accountability throughout the supply chain. The Code includes more comprehensive and detailed criteria for compliance with social, environmental, and ethical standards and requires 1&1's business partners to implement these important principles more consistently. This reflects 1&1's continuous effort to positively influence not only its own company but also the behaviour and practices of its partners sustainably.

### **Complaints Procedure:**

The "Group Policy on Handling Reports of Compliance Violations and Conducting Internal Investigations" defines responsibilities as well as binding regulations and clear processes for handling reports

of possible human rights violations and breaches of regulations. These can be reported digitally and securely at any time using the electronic whistleblower system "Integrity Line". Reports can also be made anonymously. Information and complaints received are consistently used to derive and implement remedial measures to mitigate or end the violations. Responsibilities and areas of responsibility are clearly regulated and defined within the company in order to ensure consistent implementation of due diligence obligations. The internal "Whistleblower Protection Policy" ensures the protection of whistleblowers and adequately takes into account the interests of the Company and of the persons concerned. 1&1 relies on various communication measures to strengthen trust in the whistleblower protection system. Information such as an explanatory video in German and English is made available on the company's intranet and notices are posted at all locations. To make the requirements of the LkSG regarding complaint procedures more visible and to specifically address employees along the supply chain, 1&1 expanded its whistleblower system in 2023. In addition to reporting misconduct within 1&1, employees can now also report misconduct in the supply chain.

The process for handling reports is internally regulated by a corporate policy and publicly described in the procedure regulations (VO). The VO clearly defines which types of complaints or reports the procedure covers, which reporting channels can be used to submit complaints or reports, how the complaint procedure works, who the contact persons for whistleblowers are, and how 1&1 ensures effective protection against retaliation due to filing a complaint. The complaint procedure is centrally managed by the Compliance Department. The Human Rights Officer at 1&1 ensures the effectiveness of the procedure is continuously monitored.

In the 2024 financial year, the Compliance Department received a report of potential violations that could have adverse human rights impacts in the supply chain outside of 1&1's direct workforce. The report underwent a full plausibility check. However, due to insufficient information, a factual investigation was not possible.

The evaluation of whether employees in the supply chain are aware of the complaint procedures and trust them to raise concerns or state their needs is conducted on a case-by-case basis. 1&1 uses various information sources, including surveys of individuals who have already used these channels.

### **Declaration of Principles:**

1&1 expressly commits to internationally recognised human rights standards, as outlined in the "Universal Declaration of Human Rights by the United Nations". The company's values, as well as its Code of Conduct and Business Partner Code, are aligned with the UN Guiding Principles on Business and Human Rights, reinforcing the integration of human rights principles into the corporate culture. Both employees and business partners are held accountable for upholding these commitments. With the publication of a Statement of Principles by executive management, 1&1 clarifies its approach to fulfilling human rights and environmental due diligence obligations, in line with the German Supply



Chain Due Diligence Act (LkSG), and commits to consistently implementing human rights strategies and sets clear expectations for all employees and business partners. The integration of International Labour Organisation (ILO) standards into the Business Partner Code further highlights 1&1's efforts to ensure a responsible and sustainable supply chain.

### Engaging with Value Chain Workers

1&1 places great importance on incorporating the concerns and interests of the workforce throughout the supply chain into its internal processes. To achieve this, 1&1 implements various measures, including audits, supplier surveys and the Integrity Line. These tools enhance transparency and ensure that the needs and expectations of employees are taken into account.

### Policies concerning the workforce in the value chain

The policies in the following table address the management of workforce issues in the value chain. All listed policies apply across the entire corporate group.

#### Overview of Policies – Workforce in the Value Chain

Richtlinie	Inhalte	Bezug zu internationalen Standards	Verfügbarkeit
Code of Conduct for Business Partners of 1&1 AG	Includes, among others: Handling of suppliers and business or contractual partners as well as ensuring social, ethical, and environmental standards	UN Guiding Principles on Business and Human Rights ILO Declaration on Fundamental Principles and Rights at Work	Corporate website
Group Policy on the Use of External Personnel	Includes, among others: Efficient decision-making and procurement process, Ensuring legal compliance in the use of external personnel		Company's Internal Intranet
1&1 Code of Conduct	Includes, among others: Handling of employees, customers, competition law and anti-corruption, compliance	ILO Declaration on Fundamental Principles and Rights at Work UN Guiding Principles on Business and Human Rights General Act on Equal Treatment	Company's Internal Intranet
Declaration of Principles	Includes, among others: Principles for respecting human rights and environmental due diligence obligations	Universal Declaration of Human Rights German Supply Chain Due Diligence Act OECD Guidelines for Multinational Enterprises	Corporate Report and Website

<b>Richtlinie</b>	<b>Inhalte</b>	<b>Bezug zu internationalen Standards</b>	<b>Verfügbarkeit</b>
Whistleblower Protection Policy	Reporting Channels for Compliance Violations, Protection of Whistleblowers	Whistleblower Protection Act German Supply Chain Due Diligence Act	Company's Internal Intranet
Guideline for Implementing Supply Chain Due Diligence Obligations	Includes, among others: Implementation of the German Supply Chain Due Diligence Act (LkSG) within the UI Group, governance structure and due diligence requirements	German Supply Chain Due Diligence Act	Company's Internal Intranet
Compliance Guideline	Includes, among others: Compliance Management Systems (CMS)		Company's Internal Intranet
Group Policy on Handling Compliance Violations and Conducting Internal Investigations	Includes, among others: Legal Foundations of Internal Investigations		Company's Internal Intranet

## Consumers and End Users

The business model of the 1&1 Group is based on providing mobile and fixed-line telecommunications services. Through offering and operating telecommunications services, as well as selling devices and services, 1&1 provides the infrastructure and products that enable participation in the digital world. These digital services can significantly impact the individuals who use them in various ways.

The following Impact, Risks, and Opportunities (IROs) have been identified as material in relation to consumers and end-users according to the double materiality analysis:

Material Impact / Risk / Opportunity	Description	Classification within the Value Chain
Potential negative impact: <b>Loss of customer data</b> – short-term	The potential loss of personal data or important documents can cause severe intangible and financial damage.	Own operations
Potential negative impact: <b>Right to informational self-determination</b> – short-term	Customers could potentially lose control over their personal data, for example, due to GDPR violations or unauthorised disclosure.	Downstream value chain
Potential negative impact: <b>Violation of youth protection in the digital space</b> – long-term	Potentially insufficient protective measures for a secure internet experience for children and adolescents can have severe consequences.	Downstream value chain
Potential negative impact: <b>Inadequate information security</b> – short-term	Potential inadequate encryption (e.g., Transport Layer Security) for transmitting customer data could lead to privacy breaches for the affected customer.	Downstream value chain
Actual negative impact: <b>Restriction of digital services &amp; offerings</b> – short-term	Cyberattacks and technical disruptions to digital services affect customers' quality of life and cause dissatisfaction.	Downstream value chain
Potential positive impact: <b>Safeguarding data privacy rights and increasing efficiency through AI</b> – short-term	The use of AI in processes can replace and simplify manual workflows.	Own operations
Actual positive impact: <b>Digital participation</b> – medium-term	Operating its own mobile network and selling devices and digital services enables the provision of infrastructure and products for digital inclusion.	Downstream value chain
Potential risk: <b>Product development</b> – medium-term	A lack of attention to trends and potential could jeopardize market share and growth targets.	Own operations
Potential risk: <b>Danger of data protection violations and data loss</b> – medium-term	A potential violation of data protection regulations such as GDPR, TKG, or TTDSG could have serious consequences, including fines, compensation claims, and regulatory actions.	Own operations
Potential risk: <b>Outage of own mobile network</b> – medium-term	The increase in hacker attacks could jeopardize both availability (system failures) and confidentiality (data theft).	Own operations
Potential risk: <b>Follow-up costs from cyberattacks</b> – medium term	The potential increase in hack attacks could lead to the theft of hardware or sensitive data.	Own operations

Material Impact / Risk / Opportunity	Description	Classification within the Value Chain
Potential opportunity: Access to products and services – long term	The expansion and operation of own mobile phone network can lead to a diversification of business activities and a reduction in dependence on primary service providers. This makes it possible to increase sales and acquire customers.	Own operations

## Managing impacts, risks and opportunities associated with consumers and end users

The main impacts on consumers and end users can be grouped into the sub-areas of ensuring digital participation, information security, data protection, youth protection and customer and product experience.

### Ensuring digital participation

As a telecommunications company, 1&1 enables a large part of society to have access to a digitalised world and so, makes an important contribution to digital transformation. 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 its installation of Europe’s first fully virtualized mobile network utilizes the innovative Open RAN technology. The CEO of 1&1 Mobilfunk GmbH has overall responsibility for the network rollout and operation of 1&1 AG.

Since its launch in 2023, mobile services have been offered in its own 5G mobile network, the first in Europe to be fully virtualised 5G network based on the new OpenRAN technology. The 1&1 O-RAN is not only independent of dominant manufacturers from China but is also cloud-native and ready for real-time applications without modifications. All network functions are controlled via software in the company's own private cloud. 1&1 has already commissioned more than 200 of the 500+ decentralised Far Edge data centres which are scheduled for completion by 2030. Exclusively fibre-optic connections and gigabit antennas are used throughout the network. This has created a highly future-proof network that will transform the mobile communications landscape. By doing this, 1&1 is creating livelier competition in the mobile communications market and sustainable innovations from which all consumers benefit.

A large-scale infrastructure project of this magnitude does not come without challenges. At the end of May 2024, 1&1 was faced with a temporary disruption in its own mobile phone network. During the troubleshooting work, it became clear that central components in the core network were not sufficiently scaled. In the summer of 2024, immediate measures were taken to retrofit missing components for stable network operation and future growth in the first two core data centres. As a result, the remaining

two core data centres went "live" later than planned, at the beginning of November 2024. With a total of four core data centres, the network has the necessary redundancy, ensuring reliable stability in the 1&1 mobile network. At the same time, the migration of existing customer contracts to the Company's own mobile network was fully resumed in the fourth quarter. By the end of 2025, more than 12 million customers will be using Germany's fourth mobile network.

Already, more than six million customers are surfing and making calls on the 1&1 mobile network. Every working day, up to 50,000 additional customer contracts move to the 1&1 network. This is the largest migration in German mobile communications history. The migration happens largely without active customer participation as an "over the air update" that is carried out automatically overnight. In the autumn of 2025, 1&1 will successfully complete the migration of its existing customers as planned, and even before that, 1&1 will realise cost savings on wholesale expenses.

Beyond the challenges, 1&1 was also able to celebrate additional milestones in 2024. The national roaming partnership with Vodafone was launched at the end of August 2024. This partnership gives mobile customers access to the 5G network, which is currently the highest available mobile communications standard. This means that customers can also use 5G in regions where their own coverage is not yet possible during the expansion phase of the 1&1 Open-RAN.

At the same time, the primary focus remains on rapidly expanding the 1&1 mobile network and rolling out the innovative Open RAN technology to more regions.

### **Information security**

1&1 is committed to ensuring the security of its customers during their use of its products and services and remains vigilant for any potential impacts on them. 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.

### **Customer security 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. Both 1&1 Mobilfunk and the partner of 1&1 Rakuten are continuously working to improve and optimize existing security systems and security operations. New services offered to mobile customers are accompanied by the security teams

at an early stage as part of “security by design”. 1&1 is a member of the international O-RAN Alliance, whose expert committees intensively analyse and continuously develop security in Open RAN networks.

## IT Security Management

1&1’s Security Management is based on an information security management system (ISMS) in accordance with internationally recognized standards such as ISO 27001 and BSI IT-Grundschutz. The ISMS reflects the needs of customers and legal requirements such as the German Telecommunications Act (TKG) and the German Federal Office for Information Security Act (BSI Act). 1&1’s ISMS is integrated into that of the parent company United Internet AG and is managed by the Information Security Access department. This department is responsible for policy and risk management and for communication with the authorities in the event of reportable security incidents and prepares security instructions and training courses. The Head of Information Security acts as security officer pursuant to the German Telecommunications Act (TKG) and reports regularly to the CIO of 1&1 on the information security risk portfolio, relevant security incidents, measures taken, results of security audits and key security trends.

Cyberattacks can have far-reaching consequences for both 1&1 and its customers. In order to adequately counter these risks, 1&1 relies on the following technical and organizational security measures, which are continuously developed further:

### Technical Measures

- **Secure software development lifecycle (SSDLC):** Preventive avoidance of security vulnerabilities through secure software development.
- **Protection against “Distributed Denial of Service” attacks (DDoS):** Use of a DDoS protection shield against distributed and concentrated attacks from the Internet on the availability of services.
- **Transport Layer Security (TLS):** Encrypted transmission of customer data.
- **Multi-level virus protection concept:** 1&1 uses a multi-level virus protection concept to defend against viruses, malicious code and ransomware.
- **Data backups:** Regular data backups to ensure the recoverability of business systems.

### Organisational measures

- **Employee training:** Regular training to teach the basics of information security and phishing tests for all employees as well as target group-specific training for software developers and IT administrators, for example.
- **Rules for employees based on ISO 27001:** The rules communicated on the intranet and for employees includes 1&1's guidelines on information security and specifies the contact points for reporting security-related incidents.
- **Security audits:** The Information Security Access department carries out regular product and system audits to ensure the effectiveness of the ISMS. These are supplemented by external audits as required.
- **Continuous monitoring:** In addition to local monitoring, a security incident and event management system (SIEM) supports the identification of security-relevant events and security incidents.
- **Dealing with security incidents:** A standardized process has been established for dealing with identified security incidents and, if necessary, reporting them to the authorities. External experts can be consulted if necessary.

In the reporting year 2024, no sanctions in the form of fines were imposed on 1&1 AG for security breaches or other security-related incidents.

### Privacy

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 and from the outset, implementing the data protection requirements Privacy by Design and Default, in its in-house systems, processes and products. 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.

A key measure is making data protection at 1&1 understandable for consumers and end users. This is based on the overarching concept of transparency, which is reflected both in internal data protection organisation and in external communication with consumers and end users. During the reporting year,

efforts were focused on continuously optimising privacy notices to enhance comprehensibility, and further integrating and expanding the data protection management tool.

The reporting year was characterised by constant optimisation, enhancing existing guidelines, policies, and procedures with a forward-looking approach, particularly regarding Artificial Intelligence (AI). Another focus was on expanding and future-proofing the data protection organisation, with a specific focus on the Company's own mobile network.

### **Management and measures**

The Group data protection officer for 1&1 has also been appointed as the data protection officer for the subsidiaries. They are not bound to take instructions and reports directly to 1&1 AG's CFO. They are supported in their 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.

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

### **Establishment of privacy law values within the Group**

An overarching privacy guideline for 1&1 AG has been published on the Company's intranet. The General Data Protection Regulation (GDPR), the Federal Data Protection Act (BDSG), the Telecommunications Act (TKG) and the Telecommunications Digital Services Data Protection Act (TDDDG) 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. In addition, a group-wide privacy mission statement has been defined 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, offering employees personal and digital training on data protection developments and processes while continuously raising their awareness in these subjects as part of e-learning that is mandatory for all employees. Furthermore, training programmes for data protection coordinators and partners, as well as 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.

### **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. Data protection is part of product implementation processes as well as the purchasing and introduction of software.

### **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.

## **Measures and processes for the protection of customer data**

### **Regular contact with the supervisory authorities**

The Legal & Privacy department of 1&1 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 2024 (2023: 19; 2022: 25), 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**

A legally compliant reporting process has been established that has been tried and tested over many years. 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. This way, weaknesses in systems and procedures are therefore identified early and corrected or initially prevented.

### **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. Information for customers of the various Drillisch Online GmbH brands is partly compiled automatically, but customers can also call it up in their login area.

### **Cookie Layer design**

The cookie layer, which was already revised and coordinated in cooperation with the Rhineland Palatinate State Commissioner for Data Protection and Freedom of Information (LfDI) in already 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. For this reason, various technical and organisational measures have been implemented within the 1&1 Group to protect customer data, ensuring that no unauthorised employees have access to this data. These include, among other things, fraud detection measures that monitor known parameters and suggest potential scenarios of misuse. These measures are reviewed at regular intervals.

### **Use of Artificial Intelligence**

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. With the continuous strengthening of innovative yet sometimes unclear or technically complex AI technologies, a key measure lies in the creation of legal expertise regarding the data protection requirements for the lawful training and operation of AI-based systems. This establishes a solid knowledge base to regulate the use of AI within the company and, furthermore, to make it practical and consumer- and end-user-friendly.

## Youth protection

1&1 consistently adheres to all youth protection regulations, both in its own products and services and in partner offers. Internal tests during product developments and product launches ensure that children and young people are not confronted with inappropriate content. A dedicated youth protection officer acts as a contact person for youth protection and advises internal departments, is the contact person for external parties and represents the group companies before associations and supervisory authorities. There is also a youth protection email inbox available for questions or complaints, which is listed in the legal notice on the website.

## Customer and product experience

Customer Service is often the first point of contact for customers looking for support with 1&1 products and services.

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 1&1 places the relationship with its customers at the heart of its thoughts and actions. By continuously developing its service and product offerings as well as incorporating interests and wishes, 1&1 creates an innovative customer experience.

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 (CX) department and company-wide CX officers at divisional manager level. 1&1 focuses on the interests and protection of its customers. Legal frameworks such as the GDPR, the Act against Unfair Competition (UWG) or the TKG form the guard rails for processes in the area of customer satisfaction. Work on customer journey analyses was intensified in 2024 to better meet customer needs. Cross-functional teams visualise and discuss existing customer journeys to consequently draw up improved measures. These findings were also shared with the 1&1 Management Board members. This process is repeated on a periodic basis.

The customer sentiment score (CSS) is used as the key performance indicator for the measurement of customer satisfaction<sup>(1)</sup>. 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

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(1) Customer satisfaction from 100 very satisfied to 0 very dissatisfied

assessed by the use of defined target figures and a specifically designed assessment guideline. Over the years, since data collection began in 2010, 1&1 has recorded a continuous increase in customer satisfaction. However, following a multi-day outage of the mobile network in May 2024, the customer satisfaction score dropped significantly in both the mobile and broadband segments due to reduced service availability. During the second half of the year, customer satisfaction levels stabilised again. The goal for 2025 is to return to the growth path of previous years.

Specific measures to ensure the seamless and continuous use of the products and services of 1&1 include:

- **Disruption of service:** Personalised customer support in the event of a service disruption.
- **Customer migration:** Execution of the migration to the 5G network, including surveys of migrating customers and close monitoring of network satisfaction.
- **Mobile onboarding process incl. Mobile Number Porting (MNP):** Review and revision of the onboarding process to ensure consistent, error-free, and clear communication.
- **Broadband onboarding process (DSL and FTTH):** Regular testing of processes for functionality and review to maintain consistent, error-free, and comprehensible communication.
- **Regular market research:** Ongoing market research and evaluation of brand perception attributes.

### Engaging with Consumers and End-User

To ensure long-term customer satisfaction, 1&1 continuously takes into account the ever-increasing expectations of customers regarding telecommunications services. Every month, on average, 36 online surveys are conducted per month with customers who have had significant experiences or critical customer interactions and every month, 90,000 customers take advantage of this opportunity to send feedback to 1&1. The survey responses, particularly open-text comments, are analysed in detail and used to identify optimisation potential in products, processes, and customer service. 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 1&1's customers. In addition to existing surveys, customers were contacted via telephone for specific inquiries, and in-depth interviews were conducted to assist in the detailed analysis of critical error cases.

On the company's official website, primarily customer-related information is published. This includes all information relevant to the 1&1 customer experience, as well as legal details, data protection notices,

and further explanations and options for contacting 1&1. This encompasses both service offerings and anonymous complaint channels.

## Policies Concerning Consumers and End Users

The policies in the following table address workforce management issues in the value chain and key consumer and end-user management topics. All listed policies apply across the entire corporate group.

### Overview of Consumer and End-User Policies

Policy	Content	Reference to International Standards	Availability
Data Protection Policy	Data Protection Organisation and Responsibilities	General Data Protection Regulation (GDPR)	Company's Internal Intranet
Data Deletion Policy	Framework conditions and implementation of data deletion policies.		Company's Internal Intranet
Guideline for gender-sensitive and non-discriminatory external communication	Orientation for respectful and gender-sensitive external communication		Company's Internal Intranet
1&1 Code of Conduct	Includes, among others: Handling of employees, customers, competition law and anti-corruption, compliance	ILO Declaration on Fundamental Principles and Rights at Work UN Guiding Principles on Business and Human Rights, General Act on Equal Treatment	Company's Internal Intranet
Whistleblower Protection Policy	Reporting channels for compliance violations, protection of whistleblowers	Whistleblower Protection Act German Supply Chain Due Diligence Act	Company's Internal Intranet
Information Security Guideline	Includes, among others: Implementation of a high security standard, Information Security Management System (ISMS), and protection of customer data.	ISO 27001	Company's Internal Intranet

## Governance Information

### Corporate Policies

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 integrated 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 as a corporate responsibility.

The CFO of 1&1 AG has overall responsibility for the content of the corporate policy area.

The following IROs have been identified as significant in relation to 1&1's corporate policy based on the double materiality analysis:

<b>Material Impact / Risk / Opportunity</b>	<b>Description</b>	<b>Classification within the Value Chain</b>
Actual positive impact: <b>Responsible and long-term corporate governance</b> – long-term	A responsible and long-term corporate strategy secures the company, preserves and creates jobs.	Own operations
Actual positive impact: <b>Positive corporate culture</b> – short-term	Company-specific values within the framework of the Code of Conduct promote employee satisfaction and counteract discrimination.	Own operations
Potential risks: <b>Legal risks and compliance violations</b> – medium-term	Potentially unethical business practices such as corruption, bribery and violations of laws and standards could lead to fines and reputational damage and, in individual cases, criminal prosecution.	Own operations
Potential risks: <b>Misconduct in financial communication</b> – medium-term	The potential risk of incorrect financial reporting, caused by a lack of controls, especially in manual processes, as well as human or technical errors, could result in compensation claims from shareholders and reputational damage.	Own operations

## **Managing Impacts, Risks, and Opportunities Relating to Corporate Policy**

The key impacts on corporate governance can be broadly categorised into the areas of responsible corporate management, risk management, and compliance.

### **Responsible corporate management**

The company is committed to forward-thinking and responsible management that ensures long-term sustainable growth while appropriately considering ecological and social standards. Openness, agility, and fairness are fundamental pillars of 1&1's corporate culture, which are both promoted and expected from all employees. These values apply to interactions within the company, as well as with customers and business partners. Management guidelines encourage responsible decision-making among executives and emphasise their role model function and team-oriented approach.

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. The Company regards diversity as not only desirable, but 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.

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. There should be at least one woman on the Supervisory Board (proportion of women 16.66 %). Thanks to Ms. Christine Schöneweis, this target has currently been met. A target of "0" was determined for the Management Board. All members of the current Management Board are men. 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.



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 1&1's website. Basic information can be found in the Articles of Association.

### **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 talk in this way, 1&1 ensures that it can do business in a controlled organisational environment. It provides 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. Please refer to the chapter "Risk, opportunities and forecast report" in the 1&1 Annual Report.

### **Compliance**

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. 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 conduct and offers specific recommendations for action, especially 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. The 1&1 Code of Conduct, which is bindingly implemented across all company entities, provides defined guidelines for responsible conduct and addresses human rights and environmental due diligence obligations within the Company's operations.

A corresponding interactive 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. It is an integral part

of the onboarding of new employees. Moreover, new employees receive face-to-face training on compliance topics during the virtual "Welcome Days".

In the reporting year, 263 employees (2023: 417; 2022: 444) successfully completed the Code of Conduct e-learning course, resulting in a participation rate<sup>1</sup> of 84.3 % (2023: 77.2 %; 2022: 72.0 %).

To detect, investigate, and prevent compliance violations, illegal activities, or behaviours that contradict the Code of Conduct or internal policies at an early stage, 1&1 has established confidential reporting channels. There were no reports of corruption or bribery. There are no known fines or penalties for corruption and bribery violations.

Beyond the Code of Conduct, the values of 1&1 serve as the foundation for an open and trust-based corporate environment. Consistent communication of these defined behavioural expectations creates the foundation for a positive corporate culture.



See "Own Workforce", p. 35



See "Workers in the value chain", p. 45



See "Own Workforce", p. 35

### Financial Reporting

All financial processes, including those listed above, are subject to adequate and effective internal controls to ensure the accuracy and compliance of disclosed financial information. This includes the use of standardised software, the use of highly qualified personnel, additional procedural guidelines, such as accounting policies, standardised reporting formats, IT systems, and IT-supported reporting and consolidation processes. The timely and proper execution of accounting-related processes and systems within group companies is further supported by the integration of shared services for accounting.

### Policies Concerning Corporate Governance

The following table outlines the key Corporate Governance policies, addressing key topics that may impact 1&1's corporate strategy. All listed policies apply across the entire corporate group.

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(1) The participation rate refers to all new employees who have successfully completed the training in the period 01.01. - 31.12.2024 and are still active employees of 1&1 as of 31.12.2024.

## Overview of Corporate Governance Policies

Policy	Content	Reference to International Standards	Availability
1&1 Code of Conduct	Includes, among others: Handling of Employees, Customers, Competition Law and Anti-Corruption, Compliance	ILO Declaration on Fundamental Principles and Rights at Work UN Guiding Principles on Business and Human Rights General Equal Treatment Act	Company's Internal Intranet
Code of Conduct for Business Partners of 1&1 AG	Includes, among others: Handling of Suppliers and Business or Contractual Partners as well as Ensuring Social, Ethical, and Environmental Standards	UN Guiding Principles on Business and Human Rights ILO Declaration on Fundamental Principles and Rights at Work	Corporate Website
Declaration of Principles	Includes, among others: Principles for Respecting Human Rights and Environmental Due Diligence Obligations	Universal Declaration of Human Rights, German Supply Chain Due Diligence Act OECD Guidelines for Multinational Enterprises	Corporate Report and Website
Compliance Guideline	Includes, among others: Compliance Management Systems (CMS)		Company's Internal Intranet
Anti-Corruption Policy	Includes, among others: Receiving and Giving Gifts and Donations		Company's Internal Intranet
Whistleblower Protection Policy	Reporting Channels for Compliance Violations, Protection of Whistleblowers	Whistleblower Protection Act German Supply Chain Due Diligence Act	Company's Internal Intranet
Guideline for Implementing Supply Chain Due Diligence Obligations	Includes, among others: Implementation of the German Supply Chain Due Diligence Act (LkSG) within the UI Group, Governance Structure and Due Diligence Requirements	German Supply Chain Due Diligence Act	Company's Internal Intranet
Risk Management Handbook	Includes, among others: Organisation of the Risk Management Process		Company's Internal Intranet
Group Policy on Handling Compliance Violations and Conducting Internal Investigations	Includes, among others: Legal Foundations of Internal Investigations		Company's Internal Intranet

# Annex

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<b>Disclosure requirement</b>	<b>Content</b>	<b>Page</b>
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## Templates of the taxonomy key figures

### Turnover 2024

Economic Activities (1)	Code (a) (2)	Turnover (3)	Proportion of Turnover, year 2024 (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 2023 (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
<b>A. Taxonomy-eligible Activities</b>																			
<b>A.1. Environmentally sustainable activities (Taxonomy-aligned)</b>																			
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
<b>A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>																			
				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								0.0 %		
Sale of second-hand goods		CE 5.4	23.8	0.6 %	N/EL	N/EL	N/EL	N/EL	EL	N/EL							0.5 %		
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		24.2	0.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.6 %	0.0 %								0.5 %		
A. Turnover of Taxonomy eligible activities (A.1+A.2)		24.2	0.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.6 %	0.0 %								0.5 %		
<b>B. Taxonomy-non-eligible activities</b>																			
Turnover of Taxonomy-non-eligible activities		4,040.1	99.4 %																
Total		4,064.3	100.0 %																

## Capital expenditures 2024

Economic Activities (1)	Code (a) (2)	CapEx (3)	Proportion of CapEx, year 2024 (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 2023 (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
<b>A. Taxonomy-eligible Activities</b>																			
<b>A.1. Environmentally sustainable activities (Taxonomy-aligned)</b>																			
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
<b>A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (g)</b>																			
				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	1.5	0.2 %	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.1 %		
Acquisition and ownership of buildings	CCM 7.7	9.9	1.6 %	EL	N/EL	N/EL	N/EL	N/EL	N/EL								1.9 %		
Data processing, hosting and related activities	CCM 8.1	2.1	0.3 %	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.3 %		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		13.5	2.1 %	2.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %								2.3 %		
A. CapEx of Taxonomy eligible activities (A.1+A.2)		13.5	2.1 %	2.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %								2.3 %		
<b>B. Taxonomy-non-eligible activities</b>																			
CapEx of Taxonomy-non-eligible activities		611.3	97.9 %																
<b>Total</b>		<b>624.8</b>	<b>100.0 %</b>																



## Operating expenses 2024

Economic Activities (1)	Code (a) (2)	OpEx (3)	Proportion of OpEx, year 2024 (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 2023 (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	%	E	T	
<b>A. Taxonomy-eligible Activities</b>																			
<b>A.1. Environmentally sustainable activities (Taxonomy-aligned)</b>																			
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	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	0.00 %	E		
Of which Transitional		0.0	0.0 %	0.0%						N	N	N	N	N	N	0.00 %		T	
<b>A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (g)</b>																			
				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	0.8 %	EL	N/EL	N/EL	N/EL	N/EL	N/EL							1.3 %			
Data processing, hosting and related activities	CCM 8.1	2.4	5.3 %	EL	N/EL	N/EL	N/EL	N/EL	N/EL							6.7 %			
Sale of second-hand goods	CE 5.4	0.0	0.1 %	N/EL	N/EL	N/EL	N/EL	EL	N/EL							0.2 %			
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		2.8	6.2 %	6.1 %	0.0 %	0.0 %	0.0 %	0.1 %	0.0 %							8.2 %			
A. OpEx of Taxonomy eligible activities (A.1+A.2)		2.8	6.2 %	6.1 %	0.0 %	0.0 %	0.0 %	0.1 %	0.0 %							8.2 %			
<b>B. Taxonomy-non-eligible activities</b>																			
OpEx of Taxonomy-non-eligible activities		42.9	93.8 %																
<b>Total</b>		<b>45.7</b>	<b>100.0 %</b>																

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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### Note:

The generic masculine form is occasionally used in the report for gender-specific designations to simplify readability. 1&1 points out that the use of the generic masculine forms must be explicitly understood to include all genders.

Rounding-off differences to the mathematically precise values (monetary units, emission levels, percentages, etc.) may occur in tables and in references because of the applied computational methods.

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### Disclaimer:

This report contains future-oriented statements that reflect the current views of 1&1 AG's Management Board with regard to future events. These future-oriented statements are based on our plans, estimates and expectations as currently valid. Future-oriented statements are accurate solely in light of circumstances prevailing at the time they are made. Such projections are subject to risks and uncertainties as well as other factors, many of which are beyond the control of 1&1, that could cause actual results to differ materially from these projections. These risks, uncertainties and other factors are described in detail in our Risk report in 1&1 AG's annual reports. 1&1 AG does not intend to update any such future projections.



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