



Separate Non-Financial Group Report 2025

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Foreword



Dear Readers,

In an increasingly interconnected world, digital technologies and resilient infrastructures have become fundamental to economic prosperity, social inclusion, and ecological progress. As a leading German telecommunications provider serving over 16 million customers and employing more than 4,800 people, we have a unique responsibility to ensure the digital future is both secure and sustainable.

We are currently navigating a period of significant geopolitical upheaval and intense global competition, where US platforms and Chinese providers dominate many key technologies. For Germany and Europe, it is now more critical than ever to reduce digital dependencies and build our own future-proof infrastructures that facilitate innovation and safeguard our sovereignty.

By launching Europe's first mobile network based on innovative Open RAN technology, we have chosen a new path to permanently transform the German mobile landscape. Our goal is to drive innovation, strengthen resilience, and increase competition for the ultimate benefit of consumers. While traditional networks usually rely on closed systems from a single manufacturer, our fully virtualised 1&1 O-RAN uses standardised interfaces. This approach gives us the flexibility to work with the most reliable and high-calibre partners, ensuring we remain independent of dominant suppliers from China.

The expansion of the 1&1 O-RAN is progressing rapidly. Just two years after launching our mobile services, our network already reaches more than a quarter of German households. During this roll-out phase, our customers also benefit from automatic access to Vodafone's antennas in areas where our own coverage is still being established.

Building a network from the ground up has allowed us to adopt the most advanced technology from the outset. With the Open RAN architecture, we are not only investing in a high-performance network that serves our interests, but also in environmental sustainability. Long-term energy consumption is reduced through efficient data centres, shorter data paths, and open standards.

To consolidate all telecommunications activities under the 1&1 AG Group umbrella, we acquired all shares in 1&1 Versatel from our parent company, United Internet. Integrating this fibre-optic specialist significantly strengthens our business segment and provides us with a state-of-the-art infrastructure: one of Germany's largest fibre-optic networks, spanning over 68,000 kilometres, alongside hundreds of data centres that 1&1 Versatel operates, among other things, for our mobile network. This integration of mobile and fibre-optic infrastructure not only strengthens our market position but also makes a vital contribution to Germany's digital sovereignty.

We have also continued to rigorously develop our group-wide sustainability strategy. Having already focused our strategic efforts on reducing Scope 1 and Scope 2 emissions, in 2025 we turned our attention to the analysis of Scope 3 emissions. This is the area where the vast majority of our indirect environmental footprint is concentrated across the value chain. We have developed a robust understanding of the upstream and downstream impacts of our business activities and have formulated a strategic framework with clear objectives. This has established the foundation for further expanding the involvement of our business partners in 2026 and establish ambitious, long-term reduction pathways for Scope 3.

We have also involved our employees even more closely in our sustainability initiatives, as we believe that true transformation can only succeed as a collective effort. By introducing specific sustainability targets into the variable remuneration for our Management Board members and senior executives, we are creating powerful incentives for responsible business conduct. Through interactive learning platforms like „Sustayn“, we are equipping our people with the expertise they need to make sustainability a natural part of their daily lives, both at work and at home.

Sustainable business practices are now firmly woven into our DNA. Looking ahead, we will continue to confront challenges head-on, seize new opportunities, and play our part in building a connected, secure, and sustainable digital world.

We look forward to continuing this journey alongside our employees and partners.

Best regards,



Ralph Dommermuth



Sascha D'Avis



Alessandro Nava

General Information

Reporting Principles

The non-financial Group statement 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). Since the reporting is solely aligned with the ESRS, no recognised framework is used in a formal sense within the meaning of Section 315d HGB in conjunction with Section 289d HGB. The decision regarding the content of this report was made against the backdrop of current developments: the ongoing uncertainty surrounding the transposition of the CSRD into German legislation, and therefore the incorporation of ESRS standards into German law, as well as 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 all interested readers in both German and English as a PDF download on the 1&1 AG website (www.1und1.ag/corporate-governance#nachhaltigkeitsbericht) from 19 March 2026.

General Principles

This report covers the financial year from 1 January 2025 to 31 December 2025. The statements in this report generally apply to all business units, sites, and subsidiaries of the 1&1 Group. This includes all published KPIs within the report. On 1 December 2025, 1&1 acquired 1&1 Versatel GmbH, Montabaur, from its majority shareholder, United Internet AG. There are express indications of any instances in which certain disclosures do not yet apply to all companies, sites or divisions covered by this report. For the purposes of sustainability reporting, separate data relating solely to the month of December 2025 is unavailable. Consequently, the available full-year figures for 1&1 Versatel are presented separately in this report as supplementary information. As part of the materiality analysis and data collection process, 1&1 has accounted for material sustainability aspects across the entire value chain, encompassing both upstream and downstream processes.

Disclosures in relation to specific circumstances

If data collection for specific KPIs involved measurement uncertainties, such as the use of assumptions to determine KPIs, this is transparently explained in the context of the respective 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 & 2024 data points have been adjusted. These adjustments are clearly marked in the CCF table to ensure transparency and traceability. Whenever possible, 1&1 provides KPIs 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. We intend to expand continuously the data pool on which the reporting is based. In this report, the KPIs and, where necessary, the qualitative disclosures for the Access and 1&1 Mobile Network segments are presented separately from those of 1&1 Versatel. This distinction is due to the intra-year acquisition of 1&1 Versatel GmbH, which was only included in the scope of consolidation of 1&1 AG as of December 2025.



See „Corporate Carbon Footprint“, p. 20

Governance

The 1&1 management and supervisory bodies consist of nine members: Three executive members and six non-executive members. 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 (= 83.33 %). The competency profile and relevant experience of the Supervisory Board members are detailed in the Annual Report.



1&1 AG Annual Reports

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.

At the administrative level, the operational management of material impacts, risks, and opportunities is the responsibility of the group-wide Sustainability Management, while the implementation of the corresponding frameworks is carried out on a local basis within the respective business units. The Audit

and Risk Committee is responsible for monitoring 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, KPIs and targets. The Supervisory Board is involved in all important strategic decisions and takes sustainability aspects into account when monitoring the corporate strategy.

The governance functions, which include Risk Management, Internal Control Systems, and Corporate 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 business units helps mitigate negative impacts and risks while identifying opportunities for positive development.


1&1 AG Annual
Reports, Corporate
Governance Statement

Integration of Sustainability Performance into Incentive Systems

The incentive systems for 1&1 Management Board members integrate ESG criteria as a key component of short-term variable remuneration (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 remuneration structures can be found in the Remuneration Report.


Remuneration Report
for 1&1 AG

Furthermore, starting in 2026, ESG targets will be integrated into the variable remuneration of all Management Board members across 1&1 companies, as well as the senior management tier directly below the Board, with the exception of 1&1 Versatel.

Risk Management and Internal Controls in 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 units 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 units. The Sustainability Management team is responsible for process management, working closely with the Risk Management department. The Supervisory Board and the Audit and Risk Committee are regularly informed in dedicated committee meetings.

Strategy

Value Chain and 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“), is a telecommunications provider operating in Germany and operates its own mobile and fibre-optic network. 1&1 AG is a listed subsidiary of United Internet AG, Montabaur, which is also listed.

The Group is managed via its three business segments: Access, 1&1 Mobile Network and, since December 2025, 1&1 Versatel. Within the Access segment, 1&1 offers fixed-line and mobile-based broadband and internet access products. The 1&1 mobile network segment is responsible for the operation and ongoing expansion of the mobile communications network. The 1&1 Versatel segment operates a fibre-optic network spanning over 68,000 kilometres, along with an extensive portfolio of telecommunications products and solutions for business customers.

1&1 AG

1&1 Telecommunication SE

1&1 Telecom Holding GmbH

1&1 Telecom GmbH

1&1 Telecom Sales GmbH

1&1 Telecom Service Montabaur GmbH

1&1 Telecom Service Zweibrücken GmbH

1&1 Logistik GmbH

Drillisch Online GmbH

1&1 Mobilfunk GmbH

1&1 Towers GmbH

Blitz 17-665 SE

United Internet Management Holding SE

1&1 Versatel GmbH

IQ-optimize Software GmbH

Drillisch Logistik GmbH

A1 Marketing, Kommunikation und neue Medien GmbH

Access segment

The Group's fee-based mobile Internet and broadband products, including the related applications (such as home networks, online storage, telephony, smart home or IPTV) are grouped together in the Access segment. The Access business segment primarily targets private customers.

The upstream value chain principally comprises device manufacturers, specifically those producing ICT hardware (Information and Communication Technology). These preliminary inputs are often based on complex, multi-tiered process chains that extend back to the extraction of numerous essential raw materials, such as crude oil, silicon, and aluminium. Devices are predominantly manufactured in Asian countries such as China, Vietnam, and India, while the upstream logistics are global in scope.

Wholesale services for mobile customers are sourced from the Group's own mobile network. In areas where 1&1 does not yet have sufficient coverage during the construction of its mobile network, 1&1 uses national roaming wholesale services from Vodafone and Telefónica. From 1 January 2026, national roaming services have been provided exclusively by Vodafone. Prior to the full migration of mobile customers to the 1&1 Mobile Network in November 2025, 1&1 had access to the Telefónica mobile network via an MBA MVNO (Mobile Bitstream Access Mobile Virtual Network Operator) agreement. Where wholesale providers are used, it is assumed that they have significant resource inflows comparable to those of the 1&1 mobile network.

For broadband products, 1&1 has used the Group's own fibre-optic network, operated by 1&1 Versatel, since 1 December 2025. Furthermore, 1&1 is able to market regional networks and broadband building connections from city carriers, as well as Germany's largest fibre-optic networks alongside 1&1 Versatel, namely those of Deutsche Telekom, OXG, and Deutsche Glasfaser. The bundled packages provided by 1&1 Versatel are supplemented with devices, in-house developments of applications and services to create an extended portfolio that sets the company apart from its competitors.

A portion of our customer-facing services is supplied by external service providers. This includes support activities provided prior to the provision of our products and services, for example, in relation to general enquiries or contractual matters.

Our core value chain is based in Germany, as is our downstream logistics. This encompasses both the delivery to customers via external couriers and the take-back schemes for end-of-life 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.

1&1 Mobile Network segment

1&1 operates a fully virtualised mobile network based on innovative Open RAN technology. The expenditures and income relating to the ongoing construction and operation of the company's own 1&1 Mobile Network are disclosed in the 1&1 Mobile Network segment.

The 1&1 mobile network uses the 5G frequencies acquired in 2019 in the 2 GHz and 3.6 GHz bandwidths. While the frequency blocks in the 3.6 GHz bandwidth are already available, the frequency blocks in the 2 GHz bandwidth will not become available until 1 January 2026. To bridge this period, 1&1 has leased additional frequencies in the 2.6 GHz bandwidth from Telefónica until its own frequencies become available.

The IT infrastructure required to operate the mobile network primarily comprises antenna systems, transport equipment, and an extensive server infrastructure housed within central and edge data centres, provided by 1&1 Versatel. Various partners have been engaged for the construction of the antenna sites.

Within the upstream supply chain, this primarily involves hardware vendors, energy and software providers, and other wholesale network operators. Furthermore, this includes infrastructure deployment for the fibre and antenna networks, wholesale network services, and the manufacture of hardware such as servers.

At the start of the value chain is the extraction and processing of raw materials required for the manufacture of the ICT hardware used, such as servers, antenna systems, and transport equipment. This specifically includes metals and minerals such as copper, aluminium, steel, rare earth elements, and silicon, which are predominantly sourced from globally diversified producing countries. The construction of antenna sites also requires resource-intensive materials such as concrete and steel. The power supply for the network and data centre infrastructure is fundamentally sourced locally at the respective operational sites.

Our own value creation, the operation of the mobile network, is based in Germany. This also applies to the downstream value chain which, with the exception of the potential repatriation of decommissioned hardware components, is covered by the Access segment.

1&1 Versatel segment

The 1&1 Versatel segment comprises a comprehensive portfolio of telecommunications products and solutions for business customers.

The core of the business model is the operation of a fibre-optic network spanning over 68,000 km, which is among the largest in Germany and is subject to continuous expansion. Via this network, 1&1 Versatel provides business customers with telecommunications products ranging from standardised direct fibre connections to bespoke, individual ICT solutions (voice, data, and network solutions).

Furthermore, the 1&1 fibre-optic network ensures the backhaul connectivity for antenna sites within the 1&1 Mobile Network, linking them to the data centres also provided by 1&1 Versatel. This is supplemented by infrastructure services (wholesale) for national and international carriers.

The upstream value chain of 1&1 Versatel comprises the procurement of the infrastructure components necessary for the fibre network roll-out, as well as the associated construction and professional services. This includes fibre optic cabling and civil engineering works such as trenching, site access and preparation, and cable installation. It also includes the construction and technical fit-out of data centres, specifically power and cooling infrastructure as well as security systems. The components used are based on globally manufactured materials and require raw materials such as copper, aluminium, silicon, optical fibres, and other metals. In addition, specialised national contractors are engaged for civil engineering, installation, data centre construction, and network integration. Overall, the upstream value chain is characterised by globally distributed material suppliers and predominantly domestic infrastructure service providers.

Our own value creation, as well as the downstream value chain, are located in Germany. The downstream value chain includes external service provision, such as delivery services and technical support for disruption of service.

Sustainability strategy

The organisation of group-wide sustainability management is the responsibility of the Sustainability Management Department. This specialist department focuses on the strategic implementation of sustainability measures, continuously developing and evolving them in alignment with the corporate strategy and business model. Furthermore, it manages external communication on sustainability matters and is responsible for enhancing the quality of the underlying data.

1&1 has established a senior sustainability committee to ensure comprehensive integration and the involvement of all relevant business units. This committee consists of the CFO along with senior man-

agement from Sustainability Management, Corporate Finance, Partner and Account Management, Mobile Networks, Customer Experience, Logistics, IT Governance, and Human Resources.

The CFO of 1&1 AG has overall responsibility for sustainability. He ensures that the Management Board appropriately considers all relevant sustainability matters and integrates them into strategic decision-making processes. The Supervisory Board of 1&1 AG performs its oversight function by independently reviewing the non-financial report for compliance, regularity, and suitability.

Based on the double materiality assessment and the consensus of the sustainability committee, 1&1 has defined four key focus areas. We proactively advanced these topics throughout 2025; they now dictate our strategic direction and we will continue to pursue them rigorously moving forward:

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


1&1's respectively responsible business units set their own sustainability targets based on identified material impacts, risks, and opportunities. These business units use internal data, monitoring results, and existing management indicators to inform this process. Where necessary, they also incorporate external requirements, such as regulatory mandates or applicable industry standards. Our target-setting aligns with current national and European statutory requirements and we adapt these targets as regulatory frameworks or internal priorities evolve. The following chapters provide a detailed and transparent account of our sustainability strategy goals and the resulting measures.

This sustainability strategy, including its core focus areas, reflects the position of 1&1 AG as of end-November 2025. We have defined the integration of 1&1 Versatel into the group-wide sustainability strategy as a key objective for 2026.


Stakeholder interests and perspectives

1&1 bases its business activities on a continuous dialogue and a relationship of trust with a wide range of stakeholders. Close exchanges with relevant interest groups is of central importance, particularly regarding social and environmental impacts. This collaboration is essential for identifying material sustainability issues within the materiality assessment, developing the sustainability strategy, setting targets, and monitoring progress towards their achievement. 1&1 maintains regular dialogue with its stakeholders through various channels and forums to further strengthen communication and cooperation, while ensuring their interests are appropriately 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 „Our Workforce“.

 See „Our Employees“, 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 and End Users“.

 See „Consumers and End Users“, p. 70


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 key developments at the company.

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 Policy“.

 See „Workers in the Value Chain“, p. 65

 See „Corporate Policies“, p. 87

Politics and 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. It is especially vital to ensure competition as a driver for innovation, investment and consumer benefits. This is why 1&1 is a member of associations such as VATM and Bitkom. In addition, various business units are actively involved in relevant associations and committees.

 See „Corporate Policies“, p. 87

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

"Germany talks about 5G" (Deutschland spricht über 5G) outreach initiative, the Federal Government is also increasingly addressing public concerns regarding the new mobile communications standard. The aim is to heighten trust and acceptance of 5G by educating the public.

Key impacts, risks, and opportunities

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

Impact, Risk, and Opportunity Management

Identification and assessment of key impacts, risks, and opportunities

Since 2022, a double materiality analysis has been carried out annually and presented in the Sustainability Report. The methodology for assessing key impacts, risks, and opportunities (IROs) has been continuously refined. Consistent with the previous year, materiality was determined in 2025 at the IRO level, in accordance with the ESRS, the FAQs, and EFRAG's materiality analysis guidance. 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. The company-specific topics derive from materiality analyses conducted in previous years. 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 on a gross basis, according to their financial magnitude 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 units. 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 IRO level is derived from an individual assessment of probability and severity or financial magnitude. Actual impacts represent an exception:

in these cases, only the severity is considered. 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), calculations based on internal business figures or external studies.

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

Environmental Information

As a telecommunications provider and operator of fibre-optic and mobile networks, decarbonisation is a cornerstone of 1&1's sustainability activities. 1&1 continuously promotes the implementation of energy management and energy-saving systems and the exclusive use of renewable energies. This minimises the direct emissions from the company's own activities associated with network infrastructure operations, 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.

Climate Change

The offering of mobile telecommunications and internet services is based on the operation of fibre-optic and mobile networks, data centres, and the distribution of hardware. The provision of products and services from data centres and via mobile networks leads to high energy consumption.

At 1&1, emissions arise particularly from the operation of its own data centres, the operation of the mobile and fibre-optic networks, the electricity and heat supply for office buildings and the logistics centre, the fuel consumption of the company 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. Furthermore, standby power systems are deployed at technical sites to guarantee a continuous power supply in emergencies. 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 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:

Index	Material Impact / Risks / Opportunities	Description	Classification within the Value Chain	Scope
Potential negative impacts				
IRO-E-1	Rising greenhouse gas emissions due to employee travel patterns	Increased travel activity by the company's own workforce can lead to higher resulting greenhouse gas emissions.	Own operations	Group-wide excl. 1&1 Versatel
IRO-E-2	Rising greenhouse gas emissions in the company's own data centres due to increased energy demand	Rising energy consumption, including higher cooling requirements in data centres, can lead to increased greenhouse gas emissions. Back-up generators, which are required for data backup during power outages, can contribute to the increased use of fossil fuel sources.	Upstream value chain	Group-wide excl. 1&1 Versatel
Actual negative impacts				
IRO-E-3	Rising greenhouse gas emissions due to the business model	The provision of internet and telecommunications services consumes energy and causes greenhouse gas emissions. In the upstream supply chain, this particularly concerns the expansion of network infrastructure and the use of purchased goods and services. Within own operations, emissions arise at technical sites from the use of fuel-powered standby generators to ensure a continuous power supply during emergencies. In the downstream supply chain, greenhouse gas emissions are increasing due to the fast delivery promise, which leads to a higher volume of individual deliveries.	Upstream value chain, own operations, downstream value chain	Group-wide excl. 1&1 Versatel
Actual positive impacts				
IRO-E-4	Increasing energy efficiency and reducing energy consumption in the mobile network	By increasing energy efficiency through energy-saving features and energy management systems, energy demand is lowered, thereby reducing greenhouse gas emissions.	Own operations	Group-wide excl. 1&1 Versatel

Analysis of climate change mitigation and climate adaptation impacts, risks, and opportunities

To assess the impacts as well as risks and opportunities associated with climate change mitigation and climate change adaptation, a scenario analysis for physical climate risks and the Corporate Carbon Footprint were utilised, alongside the assessments of internal experts from the business units as part of the double materiality analysis.

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. Regarding the technical sites, the focus was placed on the four core data centres; although these are protected by a redundancy concept, a simultaneous failure could have a critical impact on business activities. Sites with a low number of employees were not included in the analysis. Also excluded were sites for which sufficient protection is in place, e. g., a redundancy concept for small data centres or protection via national roaming for antenna sites. The downstream value chain was also not analysed, as, for example, the use of digital services is not site-specific.

The assessment was conducted using the „Location Risk Intelligence Platform“ of the Munich-based reinsurance company (Munich Re). Data from the Intergovernmental Panel on Climate Change (IPCC) was used for this purpose. To determine potential climate hazards, various future scenarios for progressing climate change were applied to the respective sites. The focus of the analysis was on the so-called „SSP5-/RCP8.5 scenario“. This future scenario, also referred to as the high-carbon pathway, assumes a global temperature increase of 4.4 °C by the year 2100. The scenario assumes high global emissions over the coming years and decades, thereby enabling a detailed assessment and stress test for physical climate risks. The 28 climate-related hazards defined by the EU Taxonomy and CSRD were projected for each site using specific indicators and normalised on a scale from 1 (very low) to 5 (very high). For this analysis, the company focused on three key timeframes: 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. For each site, an assessment was conducted for every hazard to determine its potential exposure, i.e., whether the site's assets could be exposed to one of the hazards, and how sensitive these assets are to the respective hazard. If sufficient adaptation measures and precautionary measures were already in place, no further assessment of the climate hazard was carried out, as no net climate risk was identified. No net climate risks were identified for 1&1 as part of the climate risk analysis.

Resilience analysis

For the resilience analysis, 1&1 considered the material gross risks identified through the climate risk analysis. These risks encompass all material parts of the upstream, own, and downstream value chain. The physical climate risk analysis of site-related climate risks concluded that 1&1's material sites are currently not exposed to any net climate risks. The analysis of transition risks arising from climate change mitigation measures based on the 1.5°C scenario identified three material transitory risks.

The following were identified as material transition risks

- rising procurement costs, including for hardware, as a result of increasing raw material prices due to sustainability regulations and emission costs,
- supply chain constraints resulting from sustainability regulations. These risks were

integrated into the double materiality analysis.

Corporate Carbon Footprint

To gain an overview of emissions caused by 1&1, 1&1 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 provision of services. Specifically, the material Scope 3 emissions were also analysed in addition to all Scope 1 and 2 emissions (both market-based and site-based). To identify the material Scope 3 categories, 1&1 conducted a Scope 3 materiality analysis, in which an assessment regarding the expected emission levels and the level of influence (controllability) was made for each Scope 3 category. The calculation of the CCF enables 1&1 to gain key insights in order 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, the sector-specific guidance from the GSMA for telecommunications operators was taken into account. When calculating emissions, 1&1 applies recognised methods and standards to ensure precise and transparent reporting. The accounting KPIs are expressed in metric tons of CO₂ equivalents (CO₂e).

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 CO₂e (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 sites. Since not all office sites have full energy consumption data, data gaps were closed under the assumption that all of 1&1's office sites 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).

Emissionsfaktoren in der Treibhausgasbilanzierung

Industry-standard emission factors (e. g., from Ecoinvent & DBEIS) were used. These secondary sources reflect CO₂e intensities across various sectors and materials. They are therefore subject to statistical uncertainties.

Category	Methodology
Scope 1&2	<ul style="list-style-type: none"> Energy consumption-based using Ember & AIB. Additional DESNZ for 1&1 Versatel
3.1	<ul style="list-style-type: none"> Product-specific via PCFs Mass-based using Ecoinvent 3.12 Spend-based using DBEIS spend-based
3.2	<ul style="list-style-type: none"> Study-based Product-specific via PCFs
3.3	<ul style="list-style-type: none"> Spend-based using DBEIS spend-based Energy consumption-based using DBEIS & Ember
3.4	<ul style="list-style-type: none"> Study-based Primary data from logistics service providers Product-specific via PCFs
3.5	<ul style="list-style-type: none"> Spend-based using DBEIS spend-based Mass-based using Ecoinvent 3.12
3.6	<ul style="list-style-type: none"> Spend-based using DESNZ spend-based (1&1 Versatel) Primary data from travel service providers
3.7	<ul style="list-style-type: none"> Fuel- and distance-based using DBEIS; Additional AIB & DESNZ für 1&1 Versatel
3.8	<ul style="list-style-type: none"> Fuel- and distance-based using DBEIS
3.11	<ul style="list-style-type: none"> Energy consumption-based using DBEIS & Ember Product-specific via PCFs Mass-based using Ecoinvent 3.12
3.12	<ul style="list-style-type: none"> Spend-based using DBEIS spend-based (1&1 Versatel)

Greenhouse Gas Accounting Results

Due to improved data availability, the data for 2023 and 2024 have been retroactively adjusted and updated. 1&1 is continuously working to improve the data basis for company-wide emissions.

Corporate Carbon Footprint 1&1 excl. 1&1 Versatel

Greenhouse gas accounting according to the GHG Protocol in t CO ₂ e ⁽¹⁾	2025	2024	2023 ⁽³⁾
Scope 1: Direct emissions	1,522.8 t	2,025.3 t	2,143.6 t
Scope 2: Indirect emissions (market-based)	665.7 t	464.8 t	425.6 t
Scope 2: Indirect emissions (location-based)	5,559.8 t	3,549.2 t	2,542.2 t
Significant Scope 3 total emissions	781,532.3 t	933,730.7 t	867,497.9 t
3.1 Purchased goods and services	631,134.2 t	651,043.1 t	626,723.9 t
3.2 Capital goods	46,603.3 t	60,471.8 t	53,162.6 t
3.3 Fuel- and energy-related activities	507.1 t	677.9 t	672.1 t
3.4 Transportation and distribution (2)	27,625.1 t	35,168.7 t	14,853.7 t
3.5 Waste	69.1 t	282.7 t	249.0 t
3.6 Business travel	381.5 t	325.2 t	243.5 t
3.7 Employee commuting	4,558.0 t	4,196.0 t	4,910.7 t
3.8 Rented or Leased Assets	2,788.1 t	12,265.1 t	1,829.5 t
3.11 Use of sold products	65,599.0 t	167,150.0 t	163,674.0 t
3.12 End-of-life treatment of sold products	2,267.0 t	2,150.0 t	1,161.0 t

(1) CO₂e = CO₂ equivalents

(2) This figure includes the upstream transport of all mobile products as well as the transport from the 1&1 logistics centre to the end customer. Provision by forwarding agents is carbon neutral through offsetting.

(3) Prior-year data for Scope 1, 2, and 3 emissions have been restated due to an improved data basis.

1&1 Versatel GmbH was included in the scope of consolidation of 1&1 AG as of 1 December 2025. For the purposes of sustainability reporting, separate data for the month of December alone is not available for 2025. Therefore, the available full-year figures for 1&1 Versatel are presented separately and as supplementary information in this report. The corporate carbon footprints of 1&1 (excluding Versatel) and 1&1 Versatel are not additive due to differences in scope and accounting methods.

Corporate Carbon Footprint 1&1 Versatel

Greenhouse gas accounting according to the GHG Protocol in t CO ₂ e ⁽⁴⁾	2025
Scope 1: Direct emissions	1,418.1 t
Scope 2: Indirect emissions (market-based)	504.9 t
Scope 2: Indirect emissions (location-based)	24,264.8 t
Significant Scope 3 total emissions	120,614.2 t
3.1 Purchased goods and services	20,640.6 t
3.2 Capital goods	63,757.5 t
3.3 Fuel- and energy-related activities	819.3 t
3.4 Transportation and distribution (2)	15,764.4 t
3.5 Waste	11.3 t
3.6 Business travel	236.5 t
3.7 Employee commuting	2,118.5 t
3.8 Rented or Leased Assets	5,586.3 t
3.11 Use of sold products	11,386.9 t
3.12 End-of-life treatment of sold products	293.1 t

(4) CO₂e = CO₂ equivalents

Contractual instruments in GHG emissions accounting

Contractual instruments refer to certificates that enable companies to transparently trace the origin and environmental impact of their energy sources when calculating their greenhouse gas footprint. Green power contracts from contractual partners and suppliers were taken into account for quality assurance in Scope 2 accounting. At locations or with suppliers that were unable to provide the relevant documentation, conventional energy was assumed. The distinction between bundled and unbundled contractual instruments refers to the method of procurement. With bundled contractual instruments, electricity is purchased together with certificates of origin or Energy Attribute Certificates (EACs). With unbundled contractual instruments, certificates of origin or EACs are acquired independently of the purchased electricity.

Contractual instruments for Scope 2 GHG emissions: 1&1 excl. 1&1 Versatel

	2025	2024
Share of energy bought/sold with contractual instruments [in %]	86.1 %	79.4 %
Share of unbundled contractual instruments [in %]	0.0 %	0.0 %
Share of bundled contractual instruments of total electricity consumption [in %]	97.3 %	98.1 %

Contractual instruments for Scope 2 GHG emissions 1&1 Versatel

	2025
Share of energy bought/sold with contractual instruments [in %]	97.3 %
Share of unbundled contractual instruments [in %]	0.0 %
Share of bundled contractual instruments of total electricity consumption [in %]	99.6 %

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.

In the 2025 financial year, 1&1 AG focused intensively on the development of a comprehensive Climate Transition Plan (CTP). The overarching objective of the plan is to make a significant contribution to the transition towards a sustainable economy and to limit global warming to 1.5 °C in accordance with the Paris Agreement. Further information can be found in the section "1&1 AG Climate Transition Plan".

Scope 1 and 2 emissions

1&1 aims to substantially reduce its Scope 1 and 2 emissions by 2030 and to offset any remaining residual emissions according to rigorous quality criteria. More information on the intended reduction pathway can be found in the section "1&1 AG Climate Transition Plan".

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 sites 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.

In 2025, 1&1 reached a significant milestone in systematically increasing energy efficiency through the successful implementation and certification of an energy management system in accordance with ISO 50001 for Mobilfunk GmbH. With this system, 1&1 establishes a binding framework to record, strategically manage, and optimise energy use within the mobile network in a transparent approach. The 1&1 energy management system defines the framework for a responsible management of energy. It comprises specific Energy Performance Indicators (EnPIs) as well as structured processes for the regular recording, analysis, and assessment of our energy consumption. These processes cover both the expanding mobile network and the data centre and cloud infrastructures – two central areas of the business model where energy efficiency plays a vital role in minimising the negative impacts of energy consumption. Based on this data and process foundation, 1&1 defines annual internal energy-related targets and prioritises measures to increase efficiency. Identified savings potentials are implemented within the relevant business units and subsequently reviewed as part of a continuous improvement process. This is supported by comprehensive monitoring, internal audits, and regular management reviews, ensuring that progress is transparently documented and further opportunities for optimisation are identified at an early stage. Deviations, as well as corresponding corrective and improvement measures, are systematically recorded to ensure transparency and establish long-term learning structures. The governance of the energy management system is clearly defined: strategic responsibility lies at the management level, ensuring the topic is firmly anchored within corporate management. Operational implementation is carried out by the participating business units, which are responsible for executing measures and the ongoing monitoring of their respective energy consumption. A central energy management function coordinates the application of ISO 50001 processes, ensures the quality and consistency of energy data, and prepares regular reports for the senior management. External certification audits complement this process, providing an independent assessment of system conformity and the effectiveness of our energy efficiency measures.

The "Annex to the Procurement Policy for 1&1 Mobilfunk GmbH" supplements the existing United Internet Procurement Policy and applies exclusively to 1&1 Mobilfunk GmbH. This annex aims to leverage the procurement of goods and services via United Internet's Central Procurement as an active lever for achieving group-wide sustainability and energy targets. By systematically incorporating energy efficiency criteria into all phases of the procurement process, the company seeks to conserve resources, reduce energy consumption, enable transparent and accountable purchasing decisions, and place greater emphasis on energy efficiency within supplier relationships.

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

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 CO₂ emissions.

1&1 has set a target to electrify 100 % of its own fleet by 2030. The company car policy was transitioned to 100 % electrification at the beginning of 2025. Since 2025, it has only been possible to order electric company cars; any exceptions must be explicitly justified and approved. Emissions from fuel consumption (diesel and petrol) by company vehicles acquired before the new policy came into effect still currently account for more than 40 % of total Scope 1 and Scope 2 emissions.

Energy consumption and mix Scope 1 & 2

Energy consumption and mix 1&1 excl. 1&1 Versatel⁽⁵⁾	2025⁽⁶⁾
Total energy consumption from fossil sources (MWh)	9,137.5
Share of fossil energy in total energy consumption (%)	37.6
Total energy consumption from nuclear sources (MWh)	0.0
Share of consumption from nuclear sources in total energy consumption (%)	0.0
Fuel consumption for renewable sources including biomass (also comprising industrial and municipal waste of biologic origin), biofuels, biogas, hydrogen from renewable sources, etc. (MWh)	0.0
Consumption of purchased or acquired electricity, heat, steam and cooling from renewable sources (MWh)	15,151.5
Consumption of self-generated non-fuel renewable energy (MWh)	0.0
Total renewable energy consumption (MWh)	15,151.5
Share of renewable sources in total energy consumption (%)	62.4
Total energy consumption (Scope 1 & 2)	24,288.9
Energy consumption and mix 1&1 Versatel⁽⁵⁾	2025
Total energy consumption from fossil sources (MWh)	21,407.5
Share of fossil energy in total energy consumption (%)	18.1
Total energy consumption from nuclear sources (MWh)	0.0
Share of consumption from nuclear sources in total energy consumption (%)	0.0
Fuel consumption for renewable sources including biomass (also comprising industrial and municipal waste of biologic origin), biofuels, biogas, hydrogen from renewable sources, etc. (MWh)	0.0
Consumption of purchased or acquired electricity, heat, steam and cooling from renewable sources (MWh)	96,963.1
Consumption of self-generated non-fuel renewable energy (MWh)	0.0
Total renewable energy consumption (MWh)	96,963.1
Share of renewable sources in total energy consumption (%)	81.9
Total energy consumption (Scope 1 & 2)	118,370.6

(5) For electricity and heat consumption at office locations, primary data provided by energy suppliers and consumption data provided by landlords were used. Where no current consumption data were available, actual consumption from previous years was applied. For all sites without available consumption information, consumption was estimated. The share attributable to the 1&1 Group was approximated based on the proportion of employees, as these data are only available within a consolidated evaluation at United Internet Group level. For determining the energy consumption of pure technical sites, primary data provided by business partners and electricity and diesel suppliers were used, supplemented by data from internal energy-management and tracking systems. These were complemented by cost-based and energy-based estimations in order to derive a complete energy consumption figure. Fleet consumption data are based on the number of refuelling events recorded by the leasing partner. For electric vehicles, a maximum value of 100 kWh per charging event was assumed for an average electric vehicle.

(6) This disclosure is prepared for the first time for the reporting year 2025. Accordingly, no prior-year figures are available.

Scope 3 emissions

The majority of 1&1's carbon footprint consists of emissions from processes occurring outside the company.

1&1 requires its business partners to comply with applicable environmental and climate protection requirements, including the responsible use of natural resources. Furthermore, 1&1 demands that business partners also appropriately address the social and environmental due diligence obligations described in the Code with their own supply chain partners. 1&1 explicitly recommends that its business partners formulate and implement their own CO₂ reduction targets, for example by using electricity from renewable energy sources.

Data centre services from third parties

1&1 procures data centre services from third parties, including its sister company IONOS.

The high-performance data centres used by 1&1 from IONOS are operated with geo-redundancy. The backup power generators in IONOS data centres are increasingly powered by biofuels, which generate 90 % lower emissions over their life cycle 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.

The remaining procured data centre services also originate from operating units that exclusively use electricity from renewable energy sources and are certified in accordance with ISO 50001 and ISO 14001.

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 also enables software-supported insight into fleet usage, allowing for the continuous monitoring of trends in fuel consumption and the associated CO₂ 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 sites in Germany makes high demands on employee mobility. 1&1 aims to reduce travel-related emissions both by avoiding business trips and by using lower-emission travel options, such as rail travel.

The following measures to reduce emissions in the area of employee 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 sites even further.

Criteria for lower-emission travel: Within the approval process and the travel policy, it is stipulated that rail travel is to be used as the preferred mode of transport. This allows climate-friendly travel on long-distance trips. Furthermore, employees can use an internal car-pooling platform on the company intranet to organise shared commutes and travel. In the 2025 financial year, 1&1 approved a group-wide update to its travel policy. The policy includes a general ban on domestic flights within Germany and is implemented via the SAP Concur booking system. Domestic flights cannot be booked in the software; exceptions can only be booked if there is a justification for an exemption. Such cases require a review by the "Fleet & Travel" department of the parent company, United Internet, as well as approval from a superior and the department's Management Board member. The revised policy aims to reduce greenhouse gas emissions in the upstream value chain. The measure therefore makes a direct contribution to climate protection.

Emissions from shipping routes

For deliveries, 1&1 works with the leading shipping companies in Germany. Where available, 1&1 uses the climate-friendly shipping options from these logistics providers to avoid or offset emissions. The resulting additional costs are borne in full by 1&1 for its customers. In addition, packaging and printed materials are obtained from local suppliers, avoiding their transport over long distances and reducing CO₂ emissions.

1&1 AG Climate Transition Plan

1&1 has committed to achieving net-zero emissions in Scope 1 & 2 by 2045 at the latest. This commitment covers its own sites, the vehicle fleet, and the energy consumption of mobile network antennas. In line with its Scope 1 & 2 commitments, 1&1 will set a short-term Scope 3 climate target starting in 2026, aligned with the Science Based Targets initiative (SBTi). Scope 3 covers areas such as procurement and logistics (e. g., of merchandise), upstream products and services, employee mobility, and sold merchandise. This ambitious target-setting is science-based and was developed in accordance with the recommendations of the Intergovernmental Panel on Climate Change (IPCC) and the tools provided by the Science Based Targets Initiative (SBTi). The SBTi's target-setting methodologies are based on scenarios from the Integrated Assessment Modeling Consortium (IAMC) and the International Energy Agency (IEA). These scenarios are translated by the SBTi into emissions budgets and emission pathways, taking into account several key principles (plausibility, consistency, responsibility). 1&1 AG's reduction pathway is also harmonised with Germany's national reduction target, which likewise stipulates net-zero emissions by 2045. The long-term Scope 3 target will be developed during the 2026 financial year.

The established climate strategy of 1&1 AG for Scope 1 & 2 includes the following targets:

- **Short-term interim target:** An absolute reduction of Scope 1 and 2 emissions by 42 % by 2030, compared to the 2023 base year.
- **Long-term target:** An absolute reduction of Scope 1 and 2 emissions by 90 % by 2045, compared to the 2023 base year.

1&1 AG's established climate strategy for Scope 3 includes the following targets:

- **Short-term interim target:** An absolute reduction of Scope 3 emissions by 25 % by 2030, compared to the 2023 base year.

The integration of sustainability into our business processes is a central component of the operational management of 1&1. The development and monitoring of the group-wide sustainability and climate strategy forms the strategic framework, supported by derived operational initiatives. From the exclusive use of green electricity to the linking of ESG targets with variable remuneration models for the Management Board and management levels below the Board, 1&1 ensures that sustainability aspects are firmly embedded in its business processes. The climate targets reflect 1&1's corporate orientation. The transition plan was presented to and approved by the Supervisory Board as part of the development of the overall climate strategy and in the course of non-financial reporting.

Framework for target setting

The organisational scope of the climate transition plan extends to the entire company as of 30 November 2025 and thereby encompasses all companies – with the exception of 1&1 Versatel.

The base year for the emissions calculation is 2023, with a baseline value of 2,569.2 tCO₂ for Scope 1 & 2 and 867,479.9 tCO₂ for Scope 3. These values form the starting point for the defined reduction targets and serve as the foundation for the resulting climate strategy. The 2023 base year was selected because it represents the first year for which complete, high-quality, and verifiable emissions data were available for all scopes in accordance with the GHG Protocol. Furthermore, 2023 represents a regular and representative financial year for the Group, thus providing a reliable basis for future emissions management. The targets are in full alignment with the underlying accounting (see Corporate Carbon Footprint section) and utilise the same calculation methodology. 1&1 is continuously working to improve the quality of its greenhouse gas inventory by refining assumptions and emission factors.

1&1 is not excluded from Paris-aligned benchmarks, as the company does not generate significant revenue from fossil fuels and meets strict sustainability criteria. Furthermore, no significant CapEx amounts were invested during the reporting year in connection with economic activities in the coal, oil, and gas sectors.

Development of measures and financial resources

To achieve the science-based targets for Scope 1, 2, and 3, 1&1 AG has identified and quantified various decarbonisation levers and measures.

Overview of decarbonisation levers

These decarbonisation levers and measures form the core of the transition plan and focus on areas under direct operational control. The expected decarbonisation levers in Scope 1 & 2 include energy efficiency, fuel switching, and the use of green electricity; these are categorised into short-term and long-term measures. Further information is provided in the Climate Change chapter. Another central decarbonisation lever is the long-term transition of the district heating network to renewable energy, even though this area lies outside the company's direct operational control.

In Scope 3, the active engagement of our suppliers and business partners represents the key measure for emissions reduction. Further significant levers include the consideration of our suppliers' existing climate targets – specifically their own measurable objectives for reducing greenhouse gas emissions – as well

as the ongoing decarbonisation of the electricity grid. The latter particularly encompasses the increasing proportion of renewable energy and climate-neutral heat sources, which contribute significantly to the reduction of emissions during the use phase.

The materiality assessment identified greenhouse gas emissions from data centres, the mobile network, office buildings, and employee mobility as material climate impacts. The following section first outlines the reduction levers, followed by a detailed description of specific measures.

All reported savings potentials and costs are based on surveys as of November 2025.

Scope 1 & 2 decarbonisation levers of the 1&1 Climate Strategy by reduction potential per target year

Decarbonisation levers	Fuel switching	Transition to green electricity	Greening of the district heating network
Total savings by 2030 [tCO ₂ e]	1,450.6	109.9	175.1
Total savings by 2045. [tCO ₂ e]	1,792.4	109.9	354.9

All 1&1 employees work at sites in Germany. In addition to energy sources such as natural gas, many sites utilise district heating. Under the Heat Planning Act (WPG), German municipalities are required to develop heat plans for a sustainable heat supply. These plans were used to determine the reduction potential through the greening of the district heating network, specifically the increasing use of renewable or climate-neutral heat sources.

Scope 3 decarbonisation levers of the 1&1 climate strategy by reduction potential per target year

Decarbonisation levers	Supplier climate targets	Greening of the electricity grid for sold merchandise
Total savings by 2030 [tCO ₂ e]	211,028.3	63,155.8

1&1 procures a wide variety of goods, such as merchandise, from various suppliers. Some of these business partners have already set science-based climate targets in accordance with the Science Based Targets initiative. These existing supplier climate targets represent one of the most effective reduction levers for 1&1. As business partners reduce their own emissions, the greenhouse gas intensity of the products purchased by 1&1 (Scope 3.1) will decrease. In the long term, these existing supplier climate targets

are to be supplemented by the 1&1 Supplier Engagement Programme to further reduce the significant emission hotspot in Scope 3.1 procurement.

The merchandise sold by 1&1 represents a further decarbonisation lever. These devices, primarily smartphones, consume electricity during customer use, which results in greenhouse gas emissions. As the greenhouse gas intensity of the German electricity grid decreases due to the expansion of renewable energy, 1&1 anticipates a reduction in emissions from the use of sold products (Scope 3.11).

The Scope 1 & 2 decarbonisation levers (fuel switching and the transition to green electricity) as well as the Scope 3 lever for supplier engagement, have been translated into specific measures. These have been categorised into short- to medium-term (up to 2030) and long-term (2031–2045) periods to ensure structured implementation. These measures are described in the following sections.

Short-term reduction measures (2024–2030) Scope 1 & 2

The following table summarises the measures to be implemented by 2030 to achieve the short-term reduction target. 1&1 has allocated the necessary financial resources for the implementation of its climate protection measures and will provide these on an as-needed basis. However, the currently allocated budget does not include any specifically designated expenditures for adapting to the consequences of climate change.

Short-term reduction measures in Scope 1 & 2 and necessary financial resources until 2030

Reduction measure	Savings tCO ₂ e	Period	Operating expenses (OpEx) per year	One-ti- me capital expenditures (CapEx)	Break Even	Cost savings following im- plementation by 2030
Electrification of the fleet: from diesel to electric	965	2026-2030	-433 €k.	+318 €k	0,73 years Post-Impl.	+1,84 €m
Electrification of the fleet: from diesel to electric	113	2026-2030	-74.1 €k	+45 €k	0,61 years Post-Impl.	+325 €k
Further transition to green electricity (100 % green electricity starting in 2026)	110	By 2030	0 €	0 €	No Break Even	0 €
Reducing refrigerant leaks	104	2026-2027	0 €	0 €	No Break Even	0 €
Increasing the substitution of natural gas (office locations in Germany)	108	2026-2030	+37.6 €k	0 €	No Break Even	-186 €k
Increasing the substitution of natural gas (Montabaur)	154	2026-2030	+53.2 €k	0 €	No Break Even	-266 €k
Switching from heating oil to HVO / District heating	11	2025	+1,998 €	- €	-	-11.9 €k

Reduction measure	Savings tCO ₂ e	Period	Operating expenses (OpEx) per year	One-time capital expenditures (CapEx)	Break Even	Cost savings following implementation by 2030
Energy Saving Feature Antenna locations	-	2025-2030	-20 €k	- €	-	-20 €k
Energy efficiency measures for buildings	It is not currently possible to provide figures, as the current condition of the buildings is still being assessed.					

Short-term measures are focused on the most significant levers within Scope 1 and 2. The electrification of the vehicle fleet is the most effective individual measure, with an anticipated saving of 1,078 tCO₂e. To implement this, capital expenditure (CapEx) amounting to €363k has been allocated for the procurement of vehicles and the establishment of a comprehensive charging infrastructure. To this end, the company car policy has been revised. The aim is to fully electrify the company's own fleet by 2030. The transition of the company car policy to 100 % electrification already took place in 2025 (exceptions due to operational requirements require justified approval from the Management Board).

Short-term measures are focused on the most significant levers within Scope 1 and 2. The electrification of the vehicle fleet is the most effective individual measure, with an anticipated saving of 1,078 tCO₂e. To implement this, capital expenditure (CapEx) amounting to €363k has been allocated for the procurement of vehicles and the establishment of a comprehensive charging infrastructure. To this end, the company car policy has been revised. The aim is to fully electrify the company's own fleet by 2030. The transition of the company car policy to 100 % electrification already took place in 2025 (exceptions due to operational requirements require justified approval from the Management Board).

Another important lever is the substitution of natural gas with biogas for the heating of office buildings, which reduces Scope 1 emissions by approx. 262 tCO₂e.

Since 2018, 1&1 has relied on the use of electricity from renewable sources for all its sites to reduce Scope 2 emissions. Until the end of 2024, green electricity certificates from Naturstrom were used. In 2025, the supply was consolidated group-wide under a single provider. Electricity is now sourced from renewable sources based on hydropower. This transition involves only OpEx and no significant CapEx costs.

Alongside the use of renewable energy, increasing energy efficiency is a vital lever for promoting the decarbonisation of our own business operations. 1&1 has installed a certified energy management system in accordance with ISO 50001 for all antenna sites. These energy management systems are expected to result in energy consumption savings across Scope 1 and 2. However, precise potentials can only be quantified in the coming years.

Long-term reduction measures (2031–2045) Scope 1 & 2

The following section outlines measures designed to reduce greenhouse gas emissions and energy consumption

For the period after 2030, further measures are planned to achieve the Scope 1 & 2 net-zero target by 2045.

Long-term Scope 1 & 2 reduction measures and necessary financial resources until 2045

Reduction measure	Savins tCO ₂ e	Period	Operating expenses (OpEx) per year	One-time capital expenditures (CapEx)	Break-even point after implementation	Cost savings following implementation through 2045
Installation of heat pumps	240	2031-2033	-219 €k	+896 €k	4.2 years after implementation	+2,6 €m
Increasing the substitution of natural gas (office locations in Germany)	33	2031-2035	+11.5 €k	0 €	No Break Even	-184 €k
Increasing the substitution of natural gas (Montabaur)	23	2031-2035	+7.98 €k	0 €	No Break Even	-127 €k
More environmentally friendly cooling through more efficient cooling systems	42	2031-2037	0 €	+1,62 €m	No Break Even	-1,62 €m
Further reducing refrigerant leaks	31	2031-2045	- €	- €	-	- €
Green electricity for remaining purchases of conventional electricity	0	By 2045	0 €	0 €	No Break Even	0 €
Energy-Saving Feature: Antenna Locations	-	2031-2045	-110 €k	- €	-	-110 €k
Reducing office space through new work concepts	It is not currently possible to quantify this.					
Energy efficiency measures for buildings	It is not currently possible to provide figures, as the current condition of the buildings is still being assessed.					
Guidelines for New Locations	It is not currently possible to quantify this.					

In the long term, the focus lies on the decarbonisation of heating and cooling supply. The installation of heat pumps at sites currently supplied with natural gas represents a central measure, with an investment of nearly €2m and an anticipated saving of 240 tCO₂e. Similarly, the transition to more environmentally friendly and efficient cooling systems is being driven forward with investments of €1.62m.

Additionally, 1&1 relies on electricity from its own renewable self-generation. Building on a pilot project for a photovoltaic system established in 2025, this area will be expanded further. As the climate strategy

was only developed in 2025, the reductions for certain measures are not yet precisely measurable. The quantification will be continuously refined as part of the annual update of the Climate Transition Plan.

Short- to long-term reduction measures (2024–2045) Scope 3

Market developments, as well as the progress of business partners and suppliers in implementing their own climate targets, contribute significantly to reducing additional emissions in the upstream value chain. Based on current scenarios, these external developments could potentially contribute to a reduction of over 70 % of 1&1's Scope 3 emissions by 2050.

Furthermore, 1&1 intends to establish a Supplier Engagement Programme to achieve additional emissions reductions. As part of the development of its long-term Scope 3 target, 1&1 will design a programme aimed at identifying climate targets in collaboration with suppliers and business partners, motivating them to implement these targets systematically, and continuously improving the quality of the emissions data provided.

A further reduction lever stems from measures in Scope 1 and Scope 2, which simultaneously impact the upstream supply chain (Scope 3.3). The electrification of the vehicle fleet, the substitution of natural gas, and the transition from heating oil to district heating are expected to lead to a total emissions reduction of approximately 322 tCO₂e.

Locked-in emissions

Locked-in emissions refer to future greenhouse gas emissions anticipated from existing or already planned facilities, infrastructure, and contractual obligations. Due to investment decisions already made, these emissions can only be influenced to a limited extent in the short term. Their estimation is characterised by highly complex data collection and calculation. Consequently, 1&1 is currently unable to provide specific data regarding locked-in emissions. From 2026 onwards, we will work continuously to close data gaps and provide our stakeholders with a holistic view of the locked-in emissions.

Governance, responsibility, and resources

The successful implementation of the Climate Transition Plan (CTP) is ensured through a clear governance structure with defined roles, responsibilities, and dedicated resources at 1&1 AG.

Roles and responsibilities

Responsibility for the climate strategy is firmly established across all levels of the company to ensure effective management and monitoring.

- **Management Board:** Responsible for the company's strategic direction and, consequently, for setting up the framework of the climate strategy.
- **Supervisory Bodies:** The Supervisory Board plays a central role in monitoring the climate targets and the CTP. This ensures that the company's strategic direction is fully aligned with its climate targets.
- **Sustainability Department:** Responsible for the operational implementation of the CTP, the development and monitoring of decarbonisation measures, data management, and reporting.
- **Employees:** 1&1 employees are a key factor in the Group's success. Their involvement is essential for achieving the climate targets. 1&1 promotes this through regular surveys, which form the basis for specific measures, as well as through targeted employee training in matters relating to the climate. The Management Board also engages directly with employees through virtual formats to provide updates on progress and to promote commitment.

Financial resources

The implementation of the CTP is ensured through the provision of the necessary financial resources.

As detailed in the tables above, a clear capital expenditure (CapEx) and operating expenditure (OpEx) budget has been allocated for the implementation of these measures. For the short- to medium-term measures in Scope 1 & 2, investments of approx. €363k are scheduled until 2030, primarily focusing on the electrification of the vehicle fleet. Other short-term costs include transitioning from heating oil to district heating and replacing natural gas with biogas. Looking further ahead, €2.5m has been earmarked for investment in heat pumps and upgraded refrigeration systems. Currently, there is no financing through sustainable financing instruments. The measures and funding requirements detailed here are based on ongoing assessments – they are not yet finalised. Consequently, it is not yet feasible to draw meaningful correlations between these figures and 1&1's broader financial KPIs.

There are currently no liquidity constraints; the company possesses sufficient financial resources to execute these initiatives. As a result, no difficulties are anticipated in the allocation of funds. A comprehensive assessment, along with the underlying financial standing of the company, is presented in detail in the Management Report.

At present, 1&1 has no CapEx to report that qualifies as taxonomy-aligned. It is therefore not possible to categorise the capital expenditure identified for these measures under EU Taxonomy KPIs. For further details, please refer to the chapter "EU Taxonomy Disclosure".

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 best 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. To further this objective, sold and then returned products are refurbished to extend their life cycle.

The business activities of 1&1 also include "physical" products, particularly electronic devices and hardware. Our customer offering primarily consists of information and communication technology (ICT) hardware – specifically smartphones, routers, tablets, laptops, and accessories – bundled with mobile and broadband service plans and distributed via our own logistics centre. Internally, our employees rely on a range of IT hardware to perform their tasks. The roll-out and operation of the fourth mobile communications network in Germany leads to an increased demand for resources, including materials for antenna sites, the construction of additional data centres, and 1&1 Versatel's fibre-optic infrastructure.

Based on our double materiality analysis, the following IROs have been identified as material concerning resource use and the circular economy:

Index	Material Impact / Risks / Opportunities	Description	Classification within the Value Chain	Scope
Potential negative impacts				
IRO-E-5	Increased extraction of raw materials for product manufacturing	The production of end user devices requires a variety of virgin raw materials, including critical and finite resources. Over the medium term, this demand may lead to intensified extraction activities, potentially exacerbating the environmental footprint within the upstream supply chain. Such developments include increased pressure on natural resources and a diminished availability of secondary (recycled) materials.	Upstream value chain	Group-wide excl. 1&1 Versatel
Actual negative impacts				
IRO-E-6	Increased raw material extraction and resource consumption for technical sites	The continued expansion of high-capacity fibre-optic networks is driving a rise in resource demand, which necessitates intensified raw material extraction and the use of additional resources.	Own operations	1&1 Versatel
IRO-E-7	E-waste at customer level	Due to the business model, the provision of hardware such as routers and access technologies results in e-waste at the customer level, contributing to a growing environmental impact.	Downstream value chain	1&1 Versatel
Actual positive impacts				
IRO-E-8	Sustainable resource use and life cycle optimisation for our own products	By implementing device take-back, repair, and in-house refurbishment, resource demand is reduced, and the product life cycle is extended.	Upstream value chain, own operations	Group-wide excl. 1&1 Versatel
Potential risks				
IRO-E-9	Increasing resource scarcity	Geopolitical conflicts, natural disasters, and the growing scarcity of raw materials can lead to supply chain delays or disruptions and increased costs. Competition for raw materials and strategic metals is rising, particularly for material-intensive projects like the fibre-optic network expansion. Such delays may lead to slower customer growth and financial risks.	Upstream value chain	1&1 Versatel

Resource inflows

The following sections detail the material resource inflows across the value chain.

- In hardware procurement and retail, the primary resource inflow consists of traded goods, specifically smartphones, routers, laptops, and other IT end user devices. Additionally, consumables used for marketing and shipping are procured.

- The mobile network expansion requires antenna systems, transport equipment, and extensive server infrastructure within central and edge data centres. Where wholesale providers are used, it is assumed their material resource inflows are comparable.
- For the operation and maintenance of data centres, data centre equipment represents a material inflow for 1&1 Versatel. This includes servers and server racks, among other items. Also needed are battery storage, as well as diesel and biofuels for the operation of emergency power systems. Although refrigerants are not material in terms of quantity, they are indispensable for data centre operations. It is assumed that these material resource inflows also correspond to those of wholesale providers' co-location data centres in the upstream value chain.
- Construction and infrastructure elements such as concrete and asphalt, electronic components like fibre modules and transceivers, as well as network technology, cabling, and ducting are material for the roll-out of the 1&1 Versatel fibre-optic network. Compact Point-of-Presence (PoP) buildings are acquired to set up technical sites that serve as network hubs. These typically consist of steel-framed containers with cladding, which house the necessary technical infrastructure. Likewise, Customer Premise Equipment (CPE) and routers required for fibre-optic connectivity are procured for distribution to customers.
- Workstation equipment for office-based employees, including items such as laptops and desks, is also considered a material inflow.

Waste

In principle, 1&1 generates waste across its data centres, fibre-optic construction sites, logistics centres, and office sites. 1&1'S relevant waste streams are structured as follows:

- Municipal waste and waste paper, generated at both office sites and the logistics centre, account for a significant portion of total waste volumes.
- Waste resulting from fibre-optic construction activities falls under the contractual responsibility of the commissioned civil engineering firms. Consequently, this is attributed to the upstream value chain, with disposal managed by the respective service providers in accordance with statutory requirements.
- Data centre waste primarily consists of scrap metal and Waste Electrical and Electronic Equipment, alongside cable, paper, and residual waste.

A substantial proportion of IT equipment is sent for refurbishment to enable a second life. By definition, these items do not constitute 1&1 waste, as they are passed on exclusively for reuse.

Managing impacts and risks: Resource use and the circular economy

The material impacts and risks associated with resource use and the circular economy are broadly categorised into: the take-back, repair, and recovery of end user devices; resource-efficient network infrastructure; and warehousing and long-term contracts.

Take-back, repair and recycling of end devices Access

1&1 implements circular economy principles within both its internal processes and across the entire value chain. In doing so, 1&1 focuses specifically on the repair, refurbishment, reuse, and recycling of sold products.

Within the Access division, customer hardware take-back and repair operations are managed by 1&1 Logistik GmbH. There, measures to organise sustainable logistics processes are continuously developed, established and monitored. Smartphones, routers and other devices provided to customers may contain components that must not be discarded in household waste. The legal governance is established by the German Electrical and Electronic Equipment Act (ElektroG). 1&1's task is to assume responsibility for the entire life cycle of these products and to recycle materials properly after use so that their disposal does not result in the release of any pollutants into the environment. 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 fixed-line 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. Reusable devices that cannot be refurbished directly by 1&1 are sent to an external service provider for repair. Devices for which refurbishment is not possible or economically viable are sold to third-party recyclers.

Furthermore, 1&1 offers customers a transparent model for returning used mobile phones, tablets and notebooks, the so-called 1&1 Trade-In programme. In 2024, more than 35,000 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. There, the device functions are tested, any defects are repaired, where possible, and the device is refurbished as required.

The objective is to extend the life of the devices and to avoid their scrapping. In 2025, a total of 28,654 mobile devices, tablets, and laptops, as well as 115,762 DSL routers, were successfully returned to 1&1 or a certified repair service provider. The external service provider supplies 1&1 with information regarding the volumes of returned mobile devices, tablets, and laptops; it also processes the units and logs their receipt within its own systems. Details of the number of returned DSL routers are recorded by the internal logistics department, where device receipts are also documented in the system.

Handling of customer devices at 1&1 Versatel

As part of various services offered by the 1&1 Versatel segment, customer devices are installed on-site or provided to business customers for their use. These technical devices and facilities typically remain the property of 1&1 Versatel. When the contract is terminated, the equipment is either decommissioned by the company or returned independently by the customer. To facilitate this, 1&1 Versatel provides customers with a complimentary return service. Returned CPE is integrated into the refurbishment process. CPE refers to all customer-side connectivity hardware for the fibre-optic network, such as routers. Equipment that can still be used within its product life cycle undergoes inspection and refurbishment for reuse. In cases where refurbishment is no longer feasible, components are directed to a professional disposal process. This approach actively mitigates the generation of e-waste at the customer level.

Decommissioning and reuse of technical equipment at 1&1 Versatel

Under Policy 1151 on decommissioning and disposal, technical infrastructure assets are dismantled to enable resale or internal reuse. This process reintegrates resources into the product life cycle and reduces waste. Technical equipment that can neither be reused nor sold is transferred to a certified waste management partner. Their professional recycling capabilities return raw materials to the economic cycle, effectively preventing end-of-life disposal. Exceptions to this decommissioning protocol apply to materials that are no longer technically compatible with internal operations and, due to age or technical condition, hold no market value. This technical equipment is formally categorised by the Technology and Logistics Solutions departments via a negative list.

Internal office IT management

1&1 retains IT and mobile hardware, like laptops, smartphones, and servers, within the internal corporate cycle for as long as possible. Wherever feasible, repairs are managed in-house. Mobile devices undergo internal refurbishment, ensuring that employees are provided with pre-owned smartphones as a preferred option. To ensure the environmentally sound recovery of devices that have reached the end of their internal utility, 1&1 donates or sells decommissioned hardware to specialist refurbishment partners, primarily through its parent company, United Internet. A key partner in this area is the non-profit organisation AfB gGmbH. Where reuse is no longer possible, the refurbishment specialist ensures the devices are professionally recycled. By reusing old devices and returning them to the raw material cycle, the company not only conserves resources but also makes a positive contribution to the circular economy.

Resource-efficient network infrastructure

The full virtualisation of the 1&1 O-RAN cloud architecture enables the use of standardised hardware (COTS – Commercial off-the-shelf) and accelerates innovation cycles through efficient, resource-saving, and cost-effective software updates. This removes the need for complex upgrades and retrofitting of base stations. The standardised hardware facilitates return to the reusability cycle at the end of use. Existing antenna sites are also utilised for the mobile network roll-out. To this end, 1&1 cooperates with tower companies that provide their antenna sites on a long-term basis for the installation of high-performance antennas. This ensures the efficient conservation of valuable resources.

Development of warehousing and long-term contracts at 1&1 Versatel

To mitigate supply chain risks stemming from geopolitical conflicts, natural disasters, and increasing resource scarcity, 1&1 Versatel has established various measures, such as developing warehousing and concluding long-term contracts. Hardware and supporting materials for the fibre-optic expansion can be stored and are planned and procured well in advance. This is further supported by the fact that items such as data centre hardware, fibre-optic cables, and ducts are not dependent on a single manufacturer. A multi-vendor strategy is followed for these goods to reduce dependency on individual suppliers.

To further diversify supply chains and minimise the risk of delivery failures or extended lead times, suppliers have been substituted or procurement volumes distributed across multiple partners.

1&1 Versatel increasingly relies on German or European manufacturers, for example, fibre-optic cables and the ducts required for installation are purchased from several German and European suppliers and are produced almost exclusively within Europe.

To ensure the early detection of supply chain risks, the supplier management team monitors and provides timely updates on changes, while documenting and maintaining information on active suppliers. Any changes are communicated accordingly to the respective business owners utilising the services.

EU Taxonomy Disclosure

The EU Taxonomy (Regulation (EU) 2020/852) is a uniform and binding classification system for environmentally sustainable economic activities. Companies are obligated to report on the results of this classification on an annual basis. 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 criteria (technical screening criteria) for environmental sustainability have been available for all six environmental objectives (Delegated Regulation (DeLVO) (EU) 2021/2139 and DeLVO (EU) 2023/2486) since the 2023 financial year. For the 2025 financial year, pursuant to Article 4 DeLVO (EU) 2026/73 (Omnibus Delegated Act), the reporting rules of DeLVO (EU) 2021/2178, (EU) 2021/2139, and (EU) 2023/2486 as in force until 31 December 2025 (excluding the exemptions introduced by the Omnibus Delegated Act in January 2026) continue to apply.

As in the previous year, 1&1 determined both taxonomy eligibility and taxonomy compliance for the environmental objectives "Climate Change Mitigation" (CCM), "Climate Change Adaptation" (CCA), and "Transition to a Circular Economy" (CE) for the financial year. 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 financial 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 financial year. The following revenue-generating economic activities from Annex 1 of DeLVO 2021/2139 (environmental objective: "Climate Change Mitigation") and Annex 2 of DeLVO 2023/2486 (environmental objective: "Circular Economy") have been identified as taxonomy-eligible:

Within the context of the first environmental objective ("Climate Change Mitigation"), business activities can be primarily assigned to Activity 8.1, "Data processing, hosting and related activities". To a minor extent, 1&1 also engages in taxonomy-eligible economic activities assigned to Activity 8.1 through the

provision of online storage and cloud telephony. As in the previous year, 1&1 has identified those activities focused on hosting and data storage (such as online storage) as taxonomy-eligible for the financial year. No distinction has been made between hosting and data storage activities in the company's own data centres and those of third-parties. Other activities involving data transmission (only incidentally) are not included under Activity 8.1.

Of the environmental objectives three to six, 1&1's turnover-generating economic activities can currently be classified solely under the environmental objective "Transition to a circular economy". The refurbishment and resale of returned smartphones to customers as "refurbished" used goods fall under Activity 5.4. "Sale of reused components".

According to current understanding, the core business activities of other 1&1 divisions do not fall under the EU Taxonomy. Therefore, as in the first two reporting years, economic activities related to the expansion and use of telecommunications networks have been classified as non-taxonomy-eligible. This includes the network roll-out for the public fibre-optic and mobile networks, as well as all business activities and investments related to the expansion of network infrastructure, including technical sites.

Furthermore, material cross-cutting and infrastructure activities related to capital and operating expenditure were identified at United Internet: CCM 6.5 "Transport by motorbikes, passenger cars and light commercial vehicles", i.e. expenditure related to the vehicle fleet; CCM 7.3 "Installation, maintenance and repair of energy efficiency equipment" (for 1&1 Versatel); CCM 7.7 "Acquisition and ownership of buildings", specifically regarding IFRS 16 "Leases" or right-of-use assets; and CE 1.2 "Manufacture of electrical and electronic equipment", which, following clarification from the EU Commission, includes internal IT devices for business operations.

Activities CCM 6.5, CCM 7.3 and CCM 7.7 are assigned exclusively to the "Climate Change Mitigation" environmental objective, 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 also not enabling activities that provide adaption solutions to another activity to make a substantial contribution to this environmental objective, no turnover is allocated to the environmental objective. This precludes double counting.

Taxonomy-aligned economic activities

1&1 has assessed its taxonomy-eligible economic activities under the environmental objectives of "Climate Change Mitigation" and "Transition to a Circular Economy" for taxonomy alignment, based on the relevant technical screening criteria and in consultation with the respective business units. 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"

1&1 operates a certified energy management system in accordance with ISO 50001 for its own data centres. However, the existing measures do not sufficiently satisfy the technical screening criteria of the EU Taxonomy, because, among other things, verification of the EU Code of Conduct on Data Centre Energy Efficiency criteria has not been performed by an independent body. 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 2025 financial year.

Activity 5.4 "Sale of Used Goods"

1&1 sells refurbished smartphones to customers as used goods. Despite comprehensive measures in the area of recycled materials, the technical assessment criteria are not met, as the legal requirements of the EU taxonomy for a waste management plan are not covered. As a result, 1&1 does not report any taxonomy alignment for Activity 5.4 for the 2025 financial year.

Remarks on cross-sector and infrastructure activities

The capital and operating expenditures related to crossover or infrastructure activities involve, on the one hand, the acquisition of production from taxonomy-aligned economic activities and, on the other, individual measures that ensure target activities are carried out with low carbon emissions or reduce greenhouse gas emissions. Consequently, these capital and operating expenditure are limited to the "Climate Change Mitigation" environmental objective ("Category (c)"). Satisfying taxonomy alignment when acquiring production from taxonomy-aligned economic activities requires the presentation of verification from the partner companies. For the capital and operating expenses related to the economic activities CCM 6.5, CCM 7.7, and CE 1.2, 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 financial year 2025.

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



See 1&1 AG Consolidated Financial Statements

The KPIs (Turnover, CapEx (Capital Expenditure), and OpEx (Operating Expenditure)) reported in accordance with the EU Taxonomy Regulation are based on the figures from the 1&1 AG 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) HGB.

The Turnover, CapEx, and OpEx figures identified as associated with taxonomy-eligible activities, as well as the total amounts used, have been reconciled with the corresponding totals at Group level. This ensured that double counting could be checked and precluded.

Turnover



See 1&1 AG Consolidated Financial Statements

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 reported for the United Internet Group represents the ratio of turnover from taxonomy-aligned economic activities to total turnover. 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 denominator of the turnover KPI is based on consolidated net turnover. The numerator of the turnover KPI is that portion of net turnover derived from products or services associated with taxonomy-aligned economic activities. Currently, products related to data centres and the sale of refurbished devices are the only revenue-generating activities at 1&1 that are taxonomy-eligible. Those product and Tariff revenues associated with Activity 8.1 "Data processing, hosting and related activities" or Activity 5.4 "Sale of second-hand goods" have been allocated accordingly.

CapEx



See 1&1 AG Consolidated Financial Statements

The basis for the CapEx KPI is the additions to property, plant and equipment and intangible assets during the financial year under review, before depreciation, amortisation and any revaluations, and excluding

changes in fair value (specifically applying IAS 16 and 38, as well as IFRS 16 "Leases" regarding right-of-use assets). The total capital expenditure used for the EU Taxonomy is reported in the consolidated financial statements under "Development of intangible assets and property, plant and equipment". This expenditure represents the denominator of the CapEx KPI.

The numerator of the CapEx KPI corresponds to the shares of the denominator that relate to assets or processes associated with taxonomy-aligned economic activities ("Category (a)") or relate to the acquisition of production from taxonomy-aligned economic activities and single measures resulting in a small carbon footprint from target activities or in the reduction of greenhouse gas emissions ("Category (c)").

Based on the asset classes, investments were allocated to the corresponding taxonomy activities. Regarding the asset class "Lease IFRS 16", a further distinction was made between buildings and data centres. Capital expenditure within this asset class was generally assigned to Activity 7.7, "Acquisition and ownership of buildings". Where such capital expenditure related to data centres, it was allocated to Activity 8.1, "Data processing, hosting and related 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.

For 1&1, the OpEx KPI represents the proportion of operating expenditure as defined by the EU Taxonomy that is associated with a taxonomy-aligned economic activity ("Category (a)"), or relates to the acquisition of output and individual measures through which the target activity is carried out with low carbon emissions or greenhouse gas emissions are reduced, as well as individual building renovation measures ("Category (c)").

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

Overview of EU Taxonomy Reporting KPIs for the 2025 Financial Year 1&1 AG

excl. 1&1 Versatel

			Sales ("turnover")		Capital Expenditure		Operating Expenditure	
			in €m	in %	in €m	in %	in €m	in %
Total			4,095.9	100.0	575.7	100	25.8	100.0
of which not Taxonomy-eligible			4,070.6	99.4	461.0	80.1	21.5	83.3
of which Taxonomy-eligible			25.3	0.6	114.7	19,9	4.3	16.7
CE ⁽⁷⁾	1.2	Manufacture of electrical and electronic equipment	0.0	0.0	95.0	16.5	1.1	4.4
CE	5.4	Sale of second-hand goods	24.9	0.6	0.0	0.0	0.1	0.50
CCM ⁽⁸⁾	6.5	Acquisition and ownership of buildings	0.0	0.0	1.6	0.3	0.4	1.60
CCM	7.7	Acquisition and ownership of buildings	0.0	0.0	16.9	2.9	0.0	0.0
CCM	8.1	Data processing, hosting and related activities	0.4	0.0	1.1	0.2	2.6	10.2
of which Taxonomy-aligned			0.0	0.0	0.0	0.0	0.0	0.0

(7) CE = Circular Economy

(8) CCM = Climate Change Mitigation

1&1 Versatel

			Sales ("turnover")		Capital Expenditure		Operating Expenditure	
			in €m	in %	in €m	in %	in €m	in %
Total			586.7	100.0	445.9	100.0	29.5	100.0
of which not Taxonomy-eligible			585.9	99.9	380.7	85.4	28.2	95.8
of which Taxonomy-eligible			0.8	0.1	65.2	14.6	1.3	4.2
CE ⁽⁹⁾	1.2	Manufacture of electrical and electronic equipment	0.0	0.0	62.6	14.0	0.0	0.0
CCM ⁽¹⁰⁾	7.3	Installation, maintenance and repair of energy efficiency equipment	0.0	0.0	0.0	0.0	0.6	1.9
CCM	6.5	Transport by motorbikes, passenger cars and light commercial vehicles	0.0	0.0	0.7	0.2	0.7	2.3
CCM	7.7	Acquisition and ownership of buildings	0.0	0.0	1.8	0.4	0.0	0.0
CCM	8.1	Data processing, hosting and related activities	0.8	0.1	0.0	0.0	0.0	0.0
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 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.

Societal Information

Our Employees

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

Index	Material Impact / Risks / Opportunities	Description	Classification within the Value Chain	Scope
Potential negative impacts				
IRO-S-1	Violations of personal integrity in the professional environment	Inadequate preventive measures and a lack of educational initiatives can lead to violations of personal integrity, potentially causing significant physical and psychological consequences for those affected, potentially leading to an inability to work.	Own operations	Group-wide incl. 1&1 Versatel
IRO-S-2	Lack of equal opportunities and inclusion	An inclusive corporate culture is essential for equal opportunities and employee well-being. If appropriate structural and cultural measures are lacking, under-represented groups in particular may be disadvantaged – for instance, regarding access to development opportunities, decision-making processes, or the flow of information. The consequences for those affected can include psychological and financial strain.	Own operations	Group-wide incl. 1&1 Versatel

Index	Material Impact / Risks / Opportunities	Description	Classification within the Value Chain	Scope
IRO-S-3	Data protection breaches involving employee data	The unauthorised disclosure of sensitive personal data of employees, whether due to human error or hacking attacks, can lead to invasions of privacy, termination of employment, and psychological distress.	Own operations	Group-wide excl. 1&1 Versatel
IRO-S-4	Health risks due to inadequate occupational health and safety measures	Inadequately formulated occupational health and safety policies, as well as other workplace safety measures, can lead to an increased number of occupational accidents and injuries among employees.	Own operations	1&1 Versatel
Potential positive impacts				
IRO-S-5	Social stability through fair working conditions	Secure, permanent contracts and protection against dismissal, combined with fair and transparent pay, provide a social safety net and contribute to broader social stability. Clear career paths and professional development programmes help employees feel valued and boost overall job satisfaction.	Own operations	Group-wide incl. 1&1 Versatel
Actual positive impacts				
IRO-S-6	Ensuring job security	By safeguarding roles and income over the long term, the company provides job security for its workforce. The financial stability of the business is the decisive factor in achieving this.	Own operations	Group-wide incl. 1&1 Versatel
IRO-S-7	Upskilling employees through training and professional development	A diverse range of training opportunities and targeted professional development create a highly skilled, motivated, and productive workforce.	Own operations	Group-wide incl. 1&1 Versatel
Potential risks				
IRO-S-8	Non-compliance with the EU-US Data Privacy Framework	Weak cybersecurity or human error can lead to breaches of the EU-US Data Privacy Framework. This could result in the disclosure of sensitive employee data (such as salary or address details), leading to financial penalties, a loss of trust, and difficulties in recruiting skilled professionals.	Own operations	Group-wide incl. 1&1 Versatel
IRO-S-9	Skill shortages and staff turnover due to unattractive working conditions	1&1 competes with other companies for top talent and leadership; in certain areas, there is a clear skill shortage. If the company fails to invest sufficiently in professional development and providing attractive, secure working conditions, its reputation as an employer and overall employee satisfaction will decline. This leads to higher staff turnover and increased sick leave. Furthermore, recruiting new, skilled professionals becomes more difficult. In the long term, this can result in a loss of competitive advantage.	Own operations	Group-wide incl. 1&1 Versatel

Managing impacts and risks related to our workforce

The management of key impacts and risks regarding our own workforce can be broadly categorised into working conditions; diversity, inclusion, and equal opportunities; and accessibility. It also covers training and development, data protection, grievance channels, occupational safety, and employee engagement.

Working conditions

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

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.

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.

Performance-based and attractive remuneration:

The "HR Business Partnering" departments within both 1&1 and 1&1 Versatel are responsible for advising on remuneration and managing personnel cost budgets across 1&1. These departments work in close coordination with management. Any changes in employment law regarding pay, such as minimum wage legislation, are fully implemented within the company's remuneration practices. 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 the role and level of responsibility, performance-related variable components form part of the remuneration package and are paid based on individual and company success. This is complemented by fringe benefits such as a workplace pension, discount schemes, and other perquisites. Since 2023, the company has also offered the subsidised "Deutschlandticket" to provide financial relief for employees while promoting more sustainable commuting habits.

Flexible working models for work-life balance:

At 1&1, with the exception of a few specific job groups, all employees have the option of mobile working for up to 40 % of their hours. Employees in selected roles also have the option of fully remote work roles at 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.

Diversity, inclusion, equality & 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 (excluding 1&1 Versatel) 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.

From 2026, all HR staff will complete mandatory "Diversity for HR" e-learning provided by the parent company. This training offers in-depth knowledge of Diversity & Inclusion and encourages HR colleagues to reflect on their own actions and apply these principles to their daily work. It plays a key role in strengthening an inclusive corporate culture and ensuring HR processes are designed with diversity in mind.

The "Women's Leadership Programme" originally planned for 2025 was not introduced following a strategic review. Planning revealed a significant overlap between the Women's Leadership Programme with the existing Leadership Development Programme (LDP) content, which already covers all managers. Since many core leadership skills are already addressed by the LDP, a separate programme for the same group would have been neither efficient nor effective. Consequently, 1&1 decided not to simply target the same management group again, but to fundamentally redefine its target audience. Instead of adding another programme for existing managers, the focus will shift towards female talent in the early stages of their careers, systematically supporting them to build a more stable and diverse leadership pipeline in the long term. This new female talent programme was developed in 2025 and will be rolled out across 1&1 (excluding 1&1 Versatel) from 2026, to provide targeted empowerment for women and support their professional development. This strategic shift allows for clearer differentiation, avoids duplicating content, and makes a more effective contribution to increasing the proportion of women in senior leadership roles.

Since 2024, United Internet has implemented mandatory "Diversity & Inclusion" e-learning for all employees across all business segments; this is also automatically integrated into the onboarding process for every

new starter. The training consists of five "learning nuggets" covering: "Embracing Diversity – Our Shared Responsibility", "Recognising Unconscious Bias", "Understanding the AGG – Standing Together Against Discrimination", "Developing Inclusion – Promoting (Dis)ability Awareness", and "Inclusive Language". The current completion rate at 1&1 stands at 86 % (excluding 1&1 Versatel), while 1&1 Versatel has reached 98.7 %. These figures confirm a successful implementation, with scope for further progress.

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. Through trusted advisors, compliance managers, and the electronic whistleblowing system, all employees are provided with personal, digital, and confidential points of contact. Every report of discrimination is taken very seriously; the goal is to investigate and clarify every reported issue without delay. In 2025, 1&1's parent company participated in the "German Diversity Day" organised by Charta der Vielfalt e.V. for the fifth time and held a five-day virtual in-house conference "Diversity Days" in May comprising almost on the topic of diversity. This is scheduled to take place again in 2026.

1&1 has also implemented further measures to promote an open and non-discriminatory working environment. For example, special religious holidays from various cultures were regularly presented and highlighted with appreciation to all 1&1 employees (excluding 1&1 Versatel) via the intranet. This honours the international and diverse workforce, sends a signal of cosmopolitanism, and ensures that different traditions are made visible – leaving no room for discrimination.

Equal Opportunity and Gender Balance:

The goal of reaching a 21 % share of women across all management levels (applicable to 1&1, excluding 1&1 Versatel) was missed by 1 % in 2025. In cases of staff turnover, the policy of prioritizing female candidates with equal qualifications was consistently pursued. At the same time, workforce expansion primarily affected departments that are traditionally in high demand among male applicants. 1&1 continues to work toward achieving the established target quota. Through new hires, an increase of 1 % compared to 2024 has already been achieved, and the goal remains actively pursued. To reach the objective of increasing the share of women in leadership positions to 25 % by 2030 in the United Internet Group, the parent company, United Internet, conducted a Gender Equity Audit with an external diversity consulting firm. The aim was to obtain a sound baseline analysis of the current situation and to identify specific recommendations for action that can contribute to improving equal opportunity and increasing the representation of women.

The insights and recommendations gained are now being implemented step-by-step to ensure a sustainable and effective advancement of the diversity strategy.

"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 2025, 48 women from all divisions of the parent company participated in the programme's fifth edition, including 11 from 1&1 and 15 from 1&1 Versatel. 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. In 2026, United Internet will implement a group-wide Inclusion Action Plan to create an inclusive working environment for people with disabilities. To further strengthen inclusivity, 1&1 (excluding 1&1 Versatel) offers communication channels in multiple languages. This ensures that international or non-native employees have the same opportunities for communication and information, allowing them to fully engage in the corporate community.

Discrimination:

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 migration history, gender, sexual orientation, gender identity, disability, age, religion, as well as national or social background. Corporate policies prohibit any disadvantage based on these criteria and underscore 1&1's commitment to Diversity, Equity, and Inclusion in the workplace. Internally, 1&1 has published the following guidelines for the promotion of diversity:

- Cross-segment policy on 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

Further education 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 and Skills Development:

1&1 (excl. 1&1 Versatel) offers a variety of internal programmes with 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, support from the HR department, 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. The needs of the entire 1&1 management team can be better met through initiatives – such as "Leadership Next Level" or "Future Leaders" – for (junior) managers.

In 2025, the Talent Programmes were continued for every level, from Junior and Advanced to Senior and Expert. These programmes offer tailored content for both personal and professional development. Furthermore, a new development programme for all managers was launched in 2025. The goals of this programme include increasing strategic and operational management skills, further developing personal leadership qualities, ensuring cross-functional value creation, and empowering employees through targeted feedback.

The "1&1 Employee Academy" also continued its successful initiative of "employees for employees," offering sessions on business-relevant topics and future-ready skills. Internal experts act as knowledge mediators for all employees in various exchange formats.

1&1 Versatel also offers a wide range of training and development opportunities, tailored to meet the specific needs of its workforce. Numerous programmes are available for different groups: the "Specialist Career" talent programme is for employees looking to move into expert roles. The "First Leadership" programme is designed for those aiming for their first management position. The "Advanced Leadership" talent programme is for managers looking to step up into senior leadership. All 3 programmes run for 12 months. During these 12 months, participants can take part in various modules and training sessions for further training. In addition, there is a dedicated sales programme ("Jump"). This is specifically aimed at sales staff who are new to a sales role at Versatel. This is also a 12-month

programme featuring different training modules. These programmes have been running for several years; they were held again in 2025 and will continue to be offered in the coming years. In addition to these specific programmes, 1&1 Versatel also has a Training Academy. The Academy offers a wide range of courses on topics relevant to business and future-ready skills. All employees can select and complete training sessions from this portfolio that best suit their needs. Depending on the subject, these sessions are delivered by either external providers or internal speakers.

Developing skills in the field of sustainability:

A variety of measures are being introduced to raise awareness in sustainability matters among the workforce. 1&1 has set a target to establish mandatory sustainability e-learning by the end of 2025. The framework for this was completed during 2025, and the roll-out to employees will begin in 2026. Additionally, a one-year pilot project was launched for 1&1 (excluding 1&1 Versatel) in November 2025, featuring an app integrated into MS Teams. This is designed to provide easy access to regular knowledge sharing and allow employees to get actively involved. The launch of this initiative is part of 1&1's cultural development programme, specifically focusing on integrating sustainability into the corporate culture.

Developing skills in the field of AI:

In 2025, 1&1 (excluding 1&1 Versatel) established a mandatory "AI Foundations" e-learning programme. This programme helps employees gain a fundamental understanding of AI systems and the specific data protection, security, and compliance requirements they must follow. In 2025, 94 % of employees successfully completed and passed the training.

1&1 Versatel also conducts annual AI training to educate staff on the legal aspects, risks, safe usage, and ethical considerations of AI solutions. This training was mandatory for all employees in 2025. In 2025, 99.1 % of the workforce successfully completed and passed the course.

Data Protection

Measures, targets, and KPIs regarding the impact of "data breaches involving employee data" are reported on in the "Consumers and End Users" chapter.



See "Consumers and End Users", p. 70

Channels for reporting complaints and concerns

1&1 has established a whistleblowing system based on ISO 37002 guidelines. This system allows both internal and external whistleblowers to report human rights and environmental violations, as well as other relevant misconduct, within the company's own operations and throughout the supply chain. The

whistleblowing system complies with the EU Whistleblowing Directive, relevant national laws, and the Supply Chain Due Diligence Act.

It serves two key purposes. Firstly, it acts as an early warning system to identify human rights risks at an early stage, and providing access to appropriate remedies.

Core elements of the system include confidential reporting channels, clear procedures for assessing and handling reports, and the protection of whistleblowers. Secondly, it ensures the confidentiality of those investigating the reports and includes measures to monitor the system's effectiveness.

1&1 has established these confidential channels to ensure concerns can be raised safely. These include electronic reporting channels alongside personal points of contact for employees:

- "Integrity Line" Electronic Whistleblowing System: This system allows both internal and external stakeholders to submit reports anonymously. It is available 24/7 in multiple languages, accessible internally via the intranet and externally through the corporate websites. Whistleblowers can access the publicly available whistleblower system with just one click via the footer on the company website pages. With this "1-click solution", 1&1 makes the whistleblower system straightforward and easy to access. To access their own secure inbox, whistleblowers require a case number and a unique password. All communication between the whistleblower and the reporting office takes place exclusively through this individual secure inbox.
- Confidential Points of Contact for Staff: A central part of the grievance procedure is direct personal dialogue with affected employees. This inclusive engagement process allows the company to develop remedial measures that reflect the needs and expectations of those involved. 1&1 aims to resolve conflicts through mediation and negotiation to reach sustainable, mutually agreed-upon solutions. The Compliance Officer and internal Confidential Advisors provide employees with the opportunity to raise their concerns or issues personally and in confidence, away from their immediate working environment. These internal advisors offer support particularly when employees are facing professional or personal challenges.

The aim of these grievance mechanisms is to ensure that any human rights-related complaints are identified early and that every allegation of a human rights violation is thoroughly investigated and resolved. 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. During the 2025 financial year, the Compliance Department for 1&1 (excluding Versatel) received three reports of potential violations with possible adverse human rights impacts within its own workforce. These reports were subjected to a full plausibility check. Two reports deemed plausible were then investigated through a formal enquiry. In both cases, no violations were found that adversely impacted on human rights. In one case, a formal

enquiry was not possible as the report lacked sufficient detail. At 1&1 Versatel, the Compliance department received and screened 9 reports of potential compliance violations. Of these, 8 were classified as compliance-relevant, while one was deemed non-relevant or implausible. Of the 8 relevant reports, 4 cases were escalated to HR for further investigation. In one case, the formal enquiry was conducted by the Versatel Compliance unit. 3 other related reports concerning the CPO area were investigated as part of an internal Corporate Audit. In total, a compliance violation was substantiated in 2 cases.

Occupational Health and Safety

Health and safety in the workplace is part of the company's duty of care towards its employees. 1&1 aims to reduce accidents, illnesses, and health risks as much as possible while actively promoting employee well-being. The focus is placed on two key areas: Occupational Health Management (OHM) and Health and Safety, including site safety in data centres.

Health and Safety in Data Centres

In accordance with statutory and Health and Safety Executive (HSE) regulations, annual safety inspections are conducted by expert external consultants (or every three years at smaller sites with fewer than 20 employees). The evaluation of these reports, the implementation of necessary measures, and the Health and Safety Committee meetings also take place at these sites.

Health & Safety and First Aid Training

Workplace safety is subject to continuous improvement based on legal and regulatory standards. Only authorised personnel are granted permanent access to the data centres. These employees are required to complete (digital) training modules covering topics such as "Emergency Response" and "First Aid". Furthermore, specialised training and workshops are organised for employees responsible for the electrical and IT commissioning of servers within the aforementioned data centres. In collaboration with the occupational health and safety insurance provider (VGB), safety officers are appointed and regularly trained for each "Operations Team". Furthermore, United Internet is supported by external specialists in occupational health and safety and fire protection. In addition to emergency handbooks, standard operating procedures and safety regulations are made available to employees via an internal portal.

Employee engagement

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 acces-

sible. 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. Employee perspectives are taken into account through regular department-specific surveys and continuous feedback. 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. They address topics such as employee welfare, diversity, and inclusion. This is how 1&1 ensures that employee perspectives influence relevant decisions, which in turn boosts employee engagement and supports positive corporate growth.

Furthermore, providing information on relevant structures, processes, and employee benefits is a core part of the induction day for all new starters.

As a key pillar of its organisational development strategy, 1&1 (excluding 1&1 Versatel) has launched a Culture Development Programme, which focuses on nine defined facets of the corporate culture. From the outset, the programme has prioritised broad, cross-functional engagement from the entire workforce, spanning all levels of seniority. Interdisciplinary teams work on key cultural aspects that shape the company now and in the future.

Internal Transparency and Communication:

To ensure transparency and effective communication, 1&1 (excluding 1&1 Versatel) offers various opportunities for active participation. These include departmental sounding boards, a creative workshop for interdisciplinary collaboration on new ideas, and an employee suggestion forum. Furthermore, internal communication has been intensified through regular updates on company performance, such as the 5G Blog and quarterly business updates delivered by the COO to all staff. Additionally, an organisational development programme launched in 2024 was continued throughout 2025, which addresses the various facets of a future-oriented corporate culture and has actively involved employees from all areas of the business from the very beginning. Investment in modern HR IT infrastructure has also allowed 1&1 to provide both employees and managers with greater insight and transparency regarding HR initiatives through enhanced self-service portals. 1&1 Versatel also provides regular business updates and maintains robust internal communication regarding the company's latest developments.

Workforce KPIs

During the 2025 financial year, the data set used for calculating employee numbers was adjusted. These changes were made to ensure a comprehensive view of all employees who may be affected by material social impacts and risks. For better comparability, the figures for the 2024 and 2023 financial years have been retrospectively adjusted in this year's Sustainability Statement to align with the new definition of the workforce.

Change regarding inactive employees:

In the previous year, inactive employees on parental leave were not reported. For the preparation of the Sustainability Statement, the reporting logic has been adjusted to ensure that all active and inactive employees are now included.

Change regarding governing bodies:

In the previous financial year, Management Board members and senior management were also included in the employee headcount. In this year's Sustainability Statement, Management Board members and senior management who are not classified as employees under Section 611a BGB, as well as former employees, e. g., company retirees, are not included.

Unless otherwise stated, the following definition applies to the KPIs reported for 2023, 2024, and 2025 in the subsequent tables: The company's own workforce comprises all individuals who are in an existing employment or apprenticeship relationship with the company as of the reporting date of 31 December 2025, regardless of the type of employment, working hours, or temporary absence. Also included are inactive employees (e. g., those on parental leave, leave of absence, the passive phase of partial retirement, or long-term sick leave), provided that the employment relationship remains in effect. Management Board members and senior management, and former employees (e. g., company retirees) are not considered part of the company's own workforce. The national legal regulations and practices of the reporting entity (Germany) are applied consistently for the classification of the company's own workforce. The authoritative legislation includes Section 611a BGB (Employment Contract) and the relevant labour and social security law provisions (incl. SGB, MuSchG, BEEG, BBiG, and AltTZG). This interpretation applies group-wide to all employee categories, regardless of their location of assignment. Interns, working students, and trainees are included.

Key Performance Indicators

	2025 1&1	2024 1&1	2023 1&1	2025 Versatel
General Key Performance Indicators				
Total employees ⁽¹⁾	3,218	3,370	3,427	1,637
Women	1,196	1,249	1,274	407
Men	2,018	2,117	2,147	1,230
Other ⁽²⁾	4	4	6	0
Number of employees who left 1&1 in 2025	374	384	397	161
Employee turnover [as a %]	11	11	12	10
Number of external workers	0	0	0	0
Diversity and Equal Opportunity				
Employees by employment type and gender				
Full-time total	2,590	2,738	2,799	1,354
Women full-time	769	821	862	269
Men full-time	1,817	1,913	1,932	1,085
Other ⁽²⁾ full-time	4	4	5	0
Part-time total	628	632	628	283
Women part-time	427	428	412	138
Men part-time	201	204	215	145
Other ⁽²⁾ part-time	0	0	1	0
Employees by employment contract and gender				
Total fixed-term contract	175	192	186	176
Women fixed-term contract	72	77	70	50
Men fixed-term contract	103	115	116	126
Other ⁽²⁾ fixed-term contract	0	0	0	0
Total permanent contract	3,043	3,178	3,241	1,461
Women permanent contract	1,124	1,172	1,204	357
Men permanent contract	1,915	2,002	2,031	1,104
Other ⁽²⁾ permanent contract	4	4	6	0
Employees by age				
Number and proportion (in brackets) of employees (age group <30)	469 (14.6 %)	581 (17.2 %)	665 (19.4 %)	254 (15.5 %)
Number and proportion (in brackets) of employees (age group 30–50)	686 (21.3 %)	670 (19.9 %)	620 (18.1 %)	640 (39.1 %)
Number and proportion (in brackets) of employees (age group >50)	2,063 (64.1 %)	2,119 (62.9 %)	2,142 (62.5 %)	743 (45.4 %)

	2025 1&1	2024 1&1	2023 1&1	2025 Versatel
Other diversity indicators				
Number and proportion (in brackets) of women in top management	37 (17.1 %)	34 (15.5 %)	33 (15.6 %)	13 (14.1 %)
Number and proportion (in brackets) of men in top management	180 (82.9 %)	186 (84.5 %)	179 (84.4 %)	79 (85.9 %)
Number and proportion (in brackets) of other ⁽²⁾ in top management	0 (0 %)	0 (0 %)	0 (0 %)	0 (0 %)
Women in management positions [as a %]	20.1	19.40	19.20	17.3
Occupational Health and Safety				
Number of accident reports	14	20	19	5
Quota of reportable accidents at work [as a %]	3	4	4	2
Employee coverage rate for the health and safety management system [as a %]	100	100	100	100
Number of deaths from work-related injuries and illnesses	0	0	0	0

(1) Contrary to the definition provided above, the annual report as of the balance sheet date of December 31, 2025, states that the total number of employees is 4,678 (December 31, 2024: 3,268), of whom 1,615 are employees of 1&1 Versatel.

(2) Gender, as self-identified by the employees.

Workers in the Value Chain

1&1 is aware of its responsibility for people and the environment and assumes social responsibility. This applies both to our own business operations in Germany and to the value chain. In order to build reliable, long-term relationships and to assume collective responsibility, the 1&1 Group involves its business partners in the responsibility to comply with human rights and environmental due diligence obligations, making these the foundation of our cooperation.

Providing 1&1's internet and telecommunications services requires the use of ICT products, which may contain so-called conflict minerals (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. Workers in the affected value chains may include employees of supplier companies, the self-employed, as well as personnel engaged 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. In IT hardware factories, migrant workers, women, and temporary staff are particularly at risk of exploitation. Low wages, long working hours, lack of health and safety protection, discrimination, insecure contracts, sexual harassment, and poor housing conditions significantly jeopardise their physical and mental health and violate fundamental human rights. The expansion of 1&1's mobile and fibre-optic network takes place exclusively in Germany. Data centres for the own mobile network are also located in Germany. All 1&1 sites are situated in Germany, which ensures that strict labour and safety standards are maintained.

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

Index	Material Impact / Risks / Opportunities	Description	Classification within the Value Chain	Scope
Potential negative impacts				
IRO-S-10	Human Rights Violations in the Value Chain	The provision of internet and telecommunication services requires IT hardware and infrastructure, which utilise raw materials such as rare earths. During the extraction of these raw materials within global supply chains, labour rights may be disregarded and serious human rights violations may occur, particularly in countries with weak regulatory frameworks.	Upstream value chain	Group-wide incl. 1&1 Versatel

Management of impacts affecting workers in the value chain

The management of material impacts and risks affecting workers in the value chain can be categorised into the following sub-areas: protection of human rights, preventative measures, identification of violations, event-driven remedial measures, and the engagement of workers within the value chain.

Protection of Human Rights and Policy Statement

1&1 is committed to the "United Nations Universal Declaration of Human Rights" and aligns itself with the UN Guiding Principles on Business and Human Rights. The overarching principles for respecting human rights and environmental due diligence obligations (in short: due diligence obligations) are a cornerstone of 1&1's operational processes and described in the published Policy Statement.

The guideline for implementing the supply chain due diligence obligations (SCDDA) of the parent company, United Internet, describes the organisational and operational structures for implementing the SCDDA obligations within the UI Group and defines key roles and responsibilities. It is specifically implemented within both 1&1 and 1&1 Versatel.

The company has established a two-tiered system to effectively implement human rights-related risk management: the operational implementation of due diligence obligations takes place within the relevant business processes, such as Human Resources (in short: HR), Procurement, and Sustainability. The Human Rights Officer at 1&1 oversees the operational implementation of all due diligence obligations. Coordinators in specific key areas, such as HR, Procurement, and Sustainability, ensure the efficient implementation of these due diligence obligations.

Measures

Measures regarding fair working conditions and the prevention of human rights violations in the upstream value chain are designed to be risk-oriented, and, in principle, they cover all workers of direct suppliers that have a contractual relationship with the company. At the indirect supplier level, event-driven risk analyses are conducted in the case of substantiated knowledge, i.e., when there are actual indications

suggesting the violation of a human rights-related obligation at an indirect supplier. This may be communicated, for example, via a report to our whistleblowing system or through media reports.

These measures are implemented across three levels of action.

1. Preventative measures



The 1&1 AG Code of Conduct for Business Partners, along with specific contractual clauses and IT solutions for conducting two-stage risk analyses, form the organisational and technical foundation of the supply chain measures. These measures are supplemented with dedicated preventative and remedial actions, triggered either by specific events or identified risks. 1&1 expects its suppliers and service providers to follow the same principles as the company itself. These expectations are explicitly detailed in the Business Partner Code of Conduct and form part of a rigorous selection process for 1&1's business partners. The Code aims to support the guarantee of appropriate working conditions throughout the value chain. At the same time, it serves to prevent human rights violations in the upstream and downstream value chain, as well as any associated potential negative impacts arising from 1&1's business activities.

As part of the abstract gross risk analysis, the company first identifies the sector-specific and country-specific risks of its direct suppliers. To prevent potential negative impacts regarding working conditions and human rights violations in the value chain, the company subjects direct suppliers to an abstract risk analysis annually. This analysis evaluates direct suppliers against environmental, social, and ethical criteria to identify potential abstract risks at an early stage.

1&1 builds on the results of this gross risk analysis when developing preventative measures. Identified gross-risk suppliers in the "Prio A" risk category (in short: priority gross-risk suppliers) are invited to complete a specific ESG assessment and undergo a detailed risk review every year. This allows the company to determine individual risks related to each gross-risk supplier and, ultimately, to derive preventative measures that are risk-oriented and appropriately targeted. The company uses dedicated supplier software for this analysis. If no usable information is available through the system, we review the supplier in coordination with the relevant business units. The "Prio A" risk category includes direct suppliers who, based on a six-level risk scale, meet the following criteria:

- present a gross risk of "Medium-High", "High", or "Very High" and have a YTD turnover as of 30 Sept. > €100k or
- present a gross risk of "High", or "Very High" and have a YTD turnover as of 30 Sept. > €10k.

During the financial year, 1&1 (excluding 1&1 Versatel) analysed 1,167 suppliers as part of the abstract risk analysis to identify sector-specific and country-specific risks. Of these, 22 creditors were classified

as priority. These suppliers are currently undergoing a net risk analysis; the results were still pending at the time of reporting. In the risk analysis for 1&1 Versatel, the company screened and analysed 2,305 suppliers, with 29 suppliers subject to an in-depth review.

Additionally, human rights-related expectations are integrated into the selection process for direct suppliers. Since 1 March 2025, all new suppliers with a potential contract value exceeding €500k undergo an abstract risk analysis, while those with a potential contract value over €1,500k are subject to a specific risk analysis. Based on the specifically identified risk profile of each supplier, 1&1 derives appropriate improvement measures where necessary, typically in the form of training.

2. Identification of violations

At the level of indirect suppliers, event-driven risk analyses are conducted in cases of substantiated knowledge, i.e., when actual indications suggest that a violation of a human rights-related duty at an indirect supplier appears possible. This may be communicated, for example, via a report to our whistleblowing system or through media reports.

During the 2025 financial year, no serious issues or incidents relating to human rights in the upstream or downstream value chain were reported via 1&1's whistleblowing system.

Regarding suppliers with an EcoVadis rating, the company performs automated regular screenings and live news monitoring. In this way, 1&1 can identify issues and developments that could affect workers within the value chain. As part of our "Due Diligence Outsourcing" (D.D.O.), 1&1 (excl. 1&1 Versatel) subjects its connected outsourcing partners to a dedicated review. This process identifies potential risks relating to the call centre agents employed there, allowing the company to derive and address risk-specific measures. Under the D.D.O. framework, we have already reviewed all connected call centres. In the 2025 financial year, a total of 5 outsourcing service providers underwent an assessment. These reviews found no material evidence of negative impacts regarding social aspects, such as labour practices, human rights, or compliance. In addition to the D.D.O. reviews, the Data Protection department (Legal Privacy), together with the respective specialist department, conducts regular on-site audits of service providers in accordance with an annually adjusted audit plan. These audits follow a 2-year cycle, alternating between full-scale audits conducted by two auditors and focused checklist based audits. The latter are performed unannounced whenever possible or, in any case, at short notice.

3. Event-driven remedial measures

If violations are detected or specific risks are identified, appropriate and suitable remedial measures will be taken. The strategies for preventing and mitigating negative impacts depend on the relationship

between 1&1 and the party causing the risk, the severity of the violation, and the company's ability to influence the respective supplier.

Monitoring Mechanisms

The company monitors the effectiveness of its measures through technical and organisational approaches. The role of Human Rights Officer was created to oversee supply chain-related risk management. The key responsibilities of the 1&1 Human Rights Officer include monitoring the performance of the annual risk analysis and initiating resulting measures, launching event-driven risk analyses and any necessary follow-up actions, drafting and, where required by specific events, updating the Policy Statement, and reporting to senior management. A central Human Rights Coordinator coordinates the implementation of due diligence obligations across the decentralised procurement units. Local Human Rights Coordinators within these units ensure the implementation of due diligence obligations throughout the relevant procurement processes.

Worker engagement in the value chain

1&1 places great importance on integrating the broad concerns and interests of workers throughout the entire value chain into its own processes. To achieve this, the company relies on various measures such as audits, supplier surveys and the Integrity Line. These instruments help to create transparency and ensure that the needs and expectations of employees are taken into account.

Goals

The effectiveness of policies, concepts, and measures related to working conditions and human rights in the value chain is monitored regularly, even though no specific targets for measurement are currently defined. To this end, 1&1 primarily uses the results of the regular abstract risk analyses of direct suppliers, as well as the specific ESG assessments of priority gross-risk suppliers. Additionally, findings from the established whistleblowing system are incorporated into the evaluation of effectiveness. The company's level of ambition is to ensure compliant behaviour through preventative measures, as well as to identify potential violations at an early stage, investigate them fully, rectify them, and impose consistent sanctions.

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 IROs were identified as material in terms of consumers and end users, in accordance with the double materiality analysis:

Index	Material Impact / Risks / Opportunities	Description	Classification within the Value Chain	Scope
Potential negative impacts				
IRO-S-11	Inadequate Digital Security and Data Protection	Inadequate digital security and data protection measures can have negative impacts on customers. As a provider of digital services, 1&1 bears a particular responsibility for sensitive data, such as emails, personal photos, and payment details. A lack of, or insufficient, protection can lead to the loss or disclosure of personal information, thereby undermining users' control over their own data. This can cause psychological or financial harm, for example through identity theft or fraudulent activities.	Downstream value chain	Group-wide incl. 1&1 Versatel
IRO-S-12	Failures of Critical Infrastructure	A failure or impairment of the infrastructure provided by 1&1 can significantly affect the public interest and the functioning of the state. This may result in supply bottlenecks, threats to public safety, and interruptions to central services such as emergency communications, energy management, or traffic control. Such failures can trigger a domino effect, making it significantly more difficult for critical sectors to function and for state measures to be coordinated.	Downstream value chain	1&1 Versatel
IRO-S-13	Violations of youth protection in the digital space	Potentially insufficient protective measures for a secure internet experience for children and adolescents can have severe consequences.	Downstream value chain	Group-wide excl. 1&1 Versatel
Actual positive impacts				
IRO-S-14	Access to Digital Participation	By offering, expanding, and operating telecommunications services and infrastructure, as well as selling end user devices and services, 1&1 enables customers to participate in the digital world.	Downstream value chain	Group-wide incl. 1&1 Versatel

Index	Material Impact / Risks / Opportunities	Description	Classification within the Value Chain	Scope
IRO-S-15	Increasing Customer Satisfaction	Customer-oriented, reliable, and easily accessible services enhance the digital user experience and support customers in making their daily lives more efficient, secure, and enjoyable. The quality of these offerings helps to increase their satisfaction and has a positive influence on their quality of life in the digital environment.	Downstream value chain	Group-wide excl. 1&1 Versatel

Potential risks

IRO-S-16	Failure of own mobile network	A failure of the company's own mobile network, caused, for example, by overloading in data centres, can lead to indemnity claims, contract terminations, reputational damage, and a decline in new customer acquisition.	Own operations	Group-wide incl. 1&1 Versatel
IRO-S-17	Data Breaches and Data Loss	There is a risk that personal or sensitive data belonging to customers and end users may be compromised due to inadequate data protection processes, non-compliance with legal requirements (e. g., GDPR, EU-US Data Privacy Framework), or technical incidents. Data loss, unauthorised access, unlawful data processing, and failure to comply with statutory data protection requirements can lead to sanctions and a loss of customers.	Own operations	Group-wide incl. 1&1 Versatel
IRO-S-18	Inadequate Customer Satisfaction and Retention	A lack of service or product quality can lead to customer dissatisfaction and result in cancellations or contract terminations.	Downstream value chain	1&1 Versatel

Potential opportunities

IRO-S-19	Access to Products and Services	The expansion and operation of its own mobile network can lead to a diversification of business activities and a reduction in dependency on wholesale service providers. This makes it possible to increase sales and acquire customers.	Own operations	Group-wide excl. 1&1 Versatel
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Managing impacts, risks, and opportunities related to consumers and end users

The material impacts, risks, and opportunities for consumers and end users can be broadly categorised into the following areas: ensuring digital participation, the stability of the mobile network and critical infrastructure, information security, data protection, youth protection and the 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 our installation of Europe's first fully virtualised mobile network utilises the innovative Open RAN technology.

Since December 2023, mobile services have been offered on the company's own 5G mobile network, Europe's first fully virtualised 5G network based on the new Open RAN 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 software-controlled in the private cloud. To support this, over 500 decentralised far-edge data centres will be commissioned by 2030. With a total of four core data centres, the network possesses the necessary geo-redundancy, ensuring reliable stability across the 1&1 mobile network. Exclusively fibre-optic connections and gigabit antennas are used throughout the network. This has created a particularly future-proof network that is transforming the mobile communications landscape, promoting more vibrant competition and sustainable innovations that benefit consumers.

Only two years after the launch of its mobile services, the quality of the new 1&1 mobile network is already achieving excellent results. In an initial special assessment by the renowned trade magazine connect, 1&1 achieved a "Very Good" rating at the first attempt. In its assessment, connect used a globally identical measurement procedure as a benchmark, taking into account the use of national roaming as well as the customer migration that was still ongoing during the test period. In November 2025, the migration of existing customer contracts to the company's own mobile network was completed within the fourth quarter. This marks the successful conclusion of the largest migration in German mobile communications history. By December 2025, more than 12.5 million customers were using the fourth German mobile network. During the migration process, up to 50,000 users were transferred to the 1&1 network every day. The move was carried out largely without any active involvement from customers – via an "over-the-air update".

The expansion of the company's own antenna sites within the 1&1 mobile network also increased significantly over the past year. By the end of 2025, the 1&1 O-RAN already reached 27 per cent of German households. This means 1&1 has exceeded the requirement set by the Federal Network Agency, which mandated coverage for a quarter of households by 31 December 2025. To provide nationwide coverage to mobile customers while the innovative 1&1 O-RAN is still being built, customers automatically use the antennas of the national roaming partner, Vodafone, in areas where 1&1 does not yet have its own antenna sites.

At the same time, the central objective remains to expand the 1&1 mobile network as quickly as possible and to make the innovative Open RAN technology available in more and more areas.

In the roll-out and operation of the fully virtualised 5G mobile network based on the new Open RAN technology, 1&1 Mobilfunk GmbH works in cooperation with 1&1 Versatel. The result of this cooperation is the connection of 5G sites, comprising front-, mid-, and backhaul connections, the operation of the backbone network, and the expansion of dedicated data centres for network operations. The 1&1 Versatel network infrastructure also provides the opportunity to consistently expand the data and infrastructure business for the self-employed, small, medium-sized, and large enterprises, public institutions, local authorities, and municipal companies, as well as schools, while securing this through tailored IT security solutions. By providing access to high-speed digital infrastructure, 1&1 Versatel enables these institutions to, for example, digitalise administrative and service processes. To reflect the progress of fibre-optic connectivity for schools and libraries, the number of all fully completed projects in these areas is documented. In the 2025 financial year, 135 schools and twelve libraries were connected to the fibre-optic network.

Stability of the company's own mobile network and the critical infrastructure

1&1 O-RAN

With a total of four core data centres, the network possesses the necessary geo-redundancy, ensuring reliable stability across the 1&1 mobile network. Furthermore, specific technical and organisational measures, in particular redundancy reviews, extended redundancy tests, and capacity audits for each core data centre, are being implemented. These ensure that, in the event of a data centre failure, sufficient capacity can be provided to all end customers within the remaining data centres.

Critical infrastructure

To strengthen the resilience of the network, various organisational and technical measures are pursued based on Guideline 3700 on Business Continuity Management and Policy 6326 on Emergency Management.

Organisational measures:

1&1 Versatel has aligned its organisational and operational structure with the operation of one of Germany's largest and most powerful fibre-optic networks. Business units, such as the Network Expansion Planning division and the Network Management Centre team, ensure the high performance of the fibre-optic network. The Network Management Centre team is responsible for the monitoring, operation, and fault clearance of the fibre-optic network for all customers nationwide, 24 hours a day, seven days a week. In terms of operational structure, the company also follows specific standards and aligns its business process design with the "Business Process Framework (eTOM)". 1&1 Versatel has also developed detailed emergency plans and crisis management strategies to react quickly and effectively in the event of an unexpected occurrence. These plans include defined responsibilities and clear communication channels to enable a rapid restoration of normal operations:

Technical measures

- **Alignment with international standards for network operations:** To provide customers with stable and secure telecommunications products, the requirements of international standards have been integrated into the business processes. This is verified annually by external certification bodies and certified according to ISO/IEC 27001, ISO/IEC 20000, and ISO 9001. Through these certifications, the segment demonstrates that it operates according to recognised international standards for quality, IT service management, and information security. Meeting these standards aims to promote the reliable, secure, and cost-efficient delivery of services, as well as the provision of efficient processes for network planning and operation. In addition to ISO certifications, 1&1 Versatel, as a recognised secure service provider, meets the high information security requirements of the automotive industry according to the TISAX standard.
- **Redundancy:** The network infrastructure is designed with multiple redundant systems. So, for example, data traffic can be rerouted to another line at short notice to ensure a largely uninterrupted connection. If a specific part of the infrastructure becomes unavailable temporarily, any potential impact on services is minimised.

- **Uninterruptible Power Supply:** To increase the resilience of the telecommunications networks, the infrastructure critical for operations has been equipped with standby power systems and uninterruptible power supply technology. This maintains the functionality of the equipment.

Monitoring and maintenance

1&1 Versatel carries out regular maintenance and continuous monitoring of the network infrastructure. By using modern monitoring tools, potential deviations and issues can be identified and resolved early, before they lead to failures. Inbound reports are logged, and fault, warning, and status messages are evaluated. Based on this, decisions can be made regarding the necessary measures. To guarantee the stability and availability of the network and to prevent outages, various targeted measures were carried out in the 2025 financial year:

- **Business Continuity Management System (BCMS):** Within the framework of Business Continuity Management or LL3700BCM, which is methodologically aligned with the ISO 22301 standard, risk analyses, training, and regular tests and drills for emergency situations are conducted to improve and verify smooth operations during emergencies.
- **Risk analysis of "basement sites":** To increase operational reliability, an extensive risk analysis was conducted on relevant technical sites located in basements. These were examined and assessed regarding their risk of failure due to potential damage from water ingress (e. g., caused by flooding). Based on this analysis, specific recommendations for necessary measures (such as relocations or upgrades to the technical sites), were derived, and some have already been implemented.

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

To ensure security in Open RAN networks, intensive risk analyses as well as the continuous review of all security-related facilities and systems are required, just as is the case with conventional mobile networks. 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 Rakuten work continuously on the improvement and optimisation of existing security systems and within the framework of security operations. New services offered to mobile customers are supported by security teams at an early stage as part of a "security by design" approach. 1&1 is a member of the international O-RAN Alliance, whose expert committees intensively analyse and continuously develop security in Open RAN networks.

Information Security Management

1&1's information security is based on an Information Security Management System (ISMS) aligned with internationally recognised standards such as ISO 27001 and BSI IT-Shutdown. The ISMS reflects the needs of customers and legal requirements, such as the Telecommunications Act (TKG), the Federal Office for Information Security Act (BSI Act) or the NIS-2 Directive. 1&1's ISMS is integrated into that of its parent company, United Internet AG, and is managed by the Information Security Access division. This business unit is responsible for policy and risk management, as well as communication with authorities regarding reportable security incidents, and it produces security advisories and training. The responsible Information Security Officer acts as the security representative in accordance with the German Telecommunications Act (TKG) and reports regularly to the 1&1 Management Board on the information security risk portfolio, relevant security incidents, measures taken, the results of security audits, and key security trends.

Breaches of information security can have far-reaching consequences for both 1&1 and its customers. To appropriately address these risks, 1&1 relies on the following technical and organisational security measures, which are continuously developed:

Technical measures

- **Secure Software Development Life Cycle (SSDLC):** Preventive avoidance of security vulnerabilities through secure software development.
- **Protection against Distributed Denial of Service (DDoS) attacks:** Deployment of a DDoS shield to protect service availability against distributed and concentrated attacks from the internet.

- **Transport Layer Security (TLS):** Encrypted transmission of customer data.
- **Multi-layered anti-virus concept:** Defence against viruses, malicious code, and ransomware through a multi-layered anti-virus approach.
- **Data backups:** Regular data backups to ensure the recoverability of business systems.
- **Vulnerability and patch management:** Centralised management for the remediation of identified vulnerabilities within the system landscape.

Organisational measures

- **Employee training:** Regular training to convey the fundamentals of information security and phishing tests for all employees, as well as target-group-specific training for roles such as software developers and IT administrators.
- **Staff policies based on ISO 27001:** The set of policies communicated via the intranet and employee training sessions comprises 1&1's information security guidelines and identifies the contact points for reporting security-related incidents.
- **Security audits:** The Information Security Access business unit conducts regular product and system audits to ensure the effectiveness of the ISMS. These are supplemented by external audits as required.
- **Continuous monitoring:** Alongside local monitoring, a Security Incident and Event Management (SIEM) system supports the identification of security-related events and incidents.
- **Security incident management:** A standardised process is in place for managing identified security incidents and, where necessary, reporting them to the authorities. External experts can be consulted as needed.

In the 2025 reporting year, no sanctions in the form of fines for security breaches or other security-related incidents were imposed on 1&1 AG.

Data Protection

1&1 is expressly committed to the paramount importance of data protection, which is also granted as a fundamental right, and continuously takes this into account in its day-to-day business operations. Through a wide range of regular and ad-hoc measures, as well as an effective data protection management system established across the Group, 1&1 consistently champions the data protection interests of various stakeholder groups, such as customers, partners, and employees. In this context, data protection requirements are integrated throughout the Group from the very outset. Privacy by Design and Privacy by Default form the foundation for the company's own 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 to make data protection easy to understand. This is based on the overarching concept of transparency. During the reporting year, for instance, privacy notices were continuously "optimised" from the perspective of clarity, and the Group's internal privacy management tool was further integrated and expanded.

The reporting year was characterised by constant optimisations; among other things, existing guidelines, policies, and operating instructions were reviewed and refined with a future-oriented focus, and entirely new ones were created, particularly with regard to Artificial Intelligence. A further focus was on making the privacy organisation future-proof and expanding it accordingly, especially with a view to 1&1 Mobilfunk GmbH's own mobile network.

Management and measures

The Group Privacy Officer of 1&1 AG is also appointed as the Privacy Officer for the subsidiaries. They are not bound to take instructions and reports directly to 1&1 AG's CFO. In this role, they are supported by a dedicated Group Privacy Department (Legal Privacy), which is available to the business units of 1&1 AG and its subsidiaries for all privacy-related matters. In addition, there is an independent, decentralised data protection organisation at the business unit level, operating directly within those units, primarily as privacy coordinators. Their task is to act as the first point of contact for employees within the respective business units, to provide additional support, and to ensure that privacy topics can be assessed by Legal Privacy at an early stage, and ensures that fundamental data protection principles can be integrated into (project) planning.

1&1 Versatel also possesses a decentralised privacy organisation with corresponding policies and processes. The data protection management at 1&1 Versatel actively operates within the respective business units.

It independently creates and maintains internal privacy-related regulations and also conducts intensive audits both internally and externally – particularly regarding service providers, including those based outside Europe. In doing so, it ensures that data protection laws are implemented comprehensively and in full compliance.

The Group Privacy Department of 1&1 AG is currently focusing on the following objectives:

- Establishment and consolidation of data protection values within the Group
- Privacy-related advisory, governance, and planning for the deployment of new technologies in the field of AI
- Design of processes in consideration of data protection regulations
- Implementation and continuous optimisation of effective control mechanisms

Establishment of data protection values within the Group

An overarching data protection guideline for 1&1 AG has been published on the company's intranet. 1&1 Versatel also has its own data protection guideline, which applies exclusively to 1&1 Versatel. In terms of the legal basis for data protection, 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 of primary importance. Their implementation and observance within the business units are supported by advice from 1&1 AG Group Data Protection, as well as topic-specific documents provided to the units as working aids or operating instructions. In addition, a group-wide data protection mission statement was defined in collaboration with various business units. Based on this, measures and objectives were developed to strengthen inter-departmental exchange, aiming to embed the subject of data protection more deeply across all areas of the Group and to consolidate awareness of its importance.

Strengthening the company's internal awareness of data protection also includes involving all employees and thereby anchoring it in the daily work routine of all employees. A training concept was developed for this purpose, which trains and continuously sensitises employees to developments and processes in data protection, both in person during the "Welcome Days" and digitally through mandatory e-learning for all staff. In addition, regular training sessions are held for data protection coordinators and contact persons, alongside events specifically tailored to the data protection challenges faced by managers or specific business units. Within the framework of the so-called "Employee Academy" (at Versatel simply known as the "Academy"), an event series following the motto "By employees, for

employees" dedicated to collective learning, discussion, and networking, Legal Privacy participates with keynote speeches, depending on the current topic, to consolidate group-wide awareness.

Privacy-related advisory, governance, and planning for the deployment of new technologies in the field of AI

Artificial Intelligence (AI) and its use, including in a corporate context, has become a central focus and holds 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.

For this reason, a group-wide AI Guideline and an AI Policy were created (coming into effect on 11 November 2025). In addition to AI governance and the consideration of requirements from the AI Act, these also contain regulations for the handling of personal data.

To minimise risks arising from the use of AI solutions regarding reliability, objectivity, topicality, and confidentiality, 1&1 Versatel has defined the duties and requirements for the approval, establishment, and professional use of AI within the company as part of its own operating instruction since 2023. This is based on Regulation (EU) 2024/1689 ('AI Act') and is part of Policy 3650 IT Security. Since 2025, 1&1 Versatel has appointed an AI Compliance Officer. The field of "AI Compliance", and the role of the AI Compliance Officer, ensures that the use of AI within the company complies with applicable legal requirements, internal policies, and societal expectations. This includes, for example, the assessment and support of AI with regard to current and upcoming legal requirements (e. g., the EU AI Act, data protection mandates, and sector-specific regulations), as well as risk assessment and the identification of potential risks posed by AI systems, particularly regarding discrimination, lack of transparency, or erroneous decision-making. The officer advises business units on implementation and monitors compliance with the requirements of the EU AI Act and the group-wide AI Guideline. The AI Officer's responsibilities also include the areas of awareness-raising and governance.

With the steady rise of innovative, yet at times opaque or at least technically complex, AI technologies, a further key measure lies in building legal expertise regarding the data protection requirements for the legally compliant training and operation of AI-supported systems. In this way, a solid knowledge base is established to regulate the use of AI within the company and, beyond that, to design it in a way that is practical and consumer- or end-user-friendly.

Design of processes in consideration of data protection regulations

Data protection requirements must be mandatorily taken into account in project proposals, within the product development process, and prior to the acquisition of new software or the conclusion of procurement and sales contracts, through the early involvement of the Data Protection Department. In this regard, the data protection coordinators support the Data Protection Department on a decentralised basis within their respective executive board areas and act as the link between the Data Protection Department and the business departments. To fulfil this role, the coordinators receive intensive and regular training – complemented by scheduled exchanges on current topics from the world of data protection – ensuring the rapid distribution of information to the business units and maintaining data protection awareness. In this way, the fundamental data protection principles of "Privacy by Design" and "Privacy by Default" are also addressed by placing employees specifically trained in data protection directly within the respective departments. Data protection is thereby an integral part of product implementation processes as well as the procurement and roll-out of software.

Implementation and continuous optimisation of effective control mechanisms

The Group Data Protection department conducts data protection check, known as audits, both internally and externally when specific circumstances arise. In addition, corresponding audits are carried out with service providers as regular audits (not triggered by a specific occasion) to ensure data protection compliance. Trained employees from Legal Privacy, certified as data protection auditors, conduct these audits professionally alongside the data protection coordinators and the respective business units.

Measures and processes for the protection of customer data

Regular contact with the supervisory authorities

The Data Protection department maintains regular contact with the competent data protection supervisory authorities, particularly to process customer enquiries forwarded to 1&1 by the authorities. Notifications of data breaches – of which there were 20 in 2025 (2024: 19; 2023: 19) and one at 1&1 Versatel – are also submitted to the relevant supervisory authorities. Through regular exchange with the competent authorities, for example within the framework of the BfDI's recurring "Jour Fixe" (Telecommunications), it is ensured that processes remain aligned with the views of the supervisory authority.

Grievance mechanisms ensure effective detection

A legally compliant reporting process, proven over many years, has been established. Data protection-related customer enquiries and complaints are handled by trained employees in dedicated data protection units within Customer Service, in close coordination with the Group Data Protection Officer and their 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

In accordance with Article 15 GDPR, data subjects have the possibility to obtain access to their stored data. Customers are provided with the requested information within their personal login area, allowing them to view their stored data at any time and ensuring they are kept informed with lasting transparency. 1&1 Telecom GmbH has also improved its access request process: should a customer also wish to receive documents and correspondence as part of their subject access request, these are made available in a password-protected cloud for a specified period, with the password required for access and retrieval sent via 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 agreed upon in collaboration with the State Commissioner for Data Protection and Freedom of Information (LfDI) of Rhineland-Palatinate in 2021, is continuously adapted to reflect ongoing 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 only have access to customer data within the scope of their specific function; that is, only to the extent and in the manner necessary for customer support and the provision of contractually agreed services. A wide range of technical and organisational measures (TOMs) have therefore been implemented across the 1&1 Group to protect customer data and ensure that unauthorised employees cannot access this information. These include, among others, fraud detection measures that monitor known parameters and identify potential abuse scenarios. These measures are reviewed at regular intervals.

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 and product experience in the Access segment

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. As such, customer satisfaction and the overall product and service experience constitute a central pillar for successful business activities in this sector and are prerequisites for the company's long-term economic sustainability. That 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. The interests and protection of its customers 1&1's primary focus. 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. In 2025, the onboarding journey for new customers was revised as part of a cross-departmental initiative with a regular reporting line to the Management Board. Given that the telecommunications market is highly saturated, the majority of contract signings are not true "new additions" but rather migrations from one provider to another. The aim is to ensure that not only those new to the telecommunications market, but particularly those switching providers, feel exceptionally well supported.

Furthermore, the Customer Sentiment Score (CSS) remains the decisive key performance indicator for measuring customer satisfaction. The development of the CSS is monitored by the conduct of regular surveys for key contact points and customer journeys across the entire scope of the customer life cycle. The assessment of the KST is conducted using defined target figures and a corresponding valuation guideline. Over the years, since data collection began in 2010, 1&1 has recorded a continuous increase in customer satisfaction. For Drillisch Online GmbH's brands, the satisfaction survey has been revised and is now also discussed in regular meetings with the business units to identify optimisation measures. To strengthen its relevance, customer sentiment has been incorporated into the overarching corporate objectives for all divisional managers.

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

- **Customer migration:** Successful completion of the migration of all customers to the 5G network, as well as the transition of all customers to Vodafone national roaming.
- **Revision of the onboarding journey:** Introduction of the "1&1 SIMPLE SWITCH GUARANTEE" (*1&1 EINFACH-WECHSEL-GARANTIE*) featuring a mobile switching assistant and fast-track activation for broadband.
- **Analysis of customer dialogues within the framework of cancellation and retention:** Identification of optimisation measures relating to products and services.
- **Performance measurement:** Definition and implementation of a metric for a positive customer experience based on "Moments of Truth" from the customer's perspective and using "Execution Gaps" in operational KPIs, which facilitate an evaluation of the overall customer experience. Within the framework of the special assessment for the 2025 "connect" network test, 1&1's proprietary mobile network achieved the rating "VERY GOOD".
- **Regular market research:** Consistent conduct of market research and the associated evaluation of brand image attributes.

Customer and end user engagement

To ensure long-term customer satisfaction, 1&1 continuously takes into account the ever-increasing expectations placed on telecommunications services. On average, 35 online surveys are conducted per month among customers who have had specific experiences or in relation to mission-critical customer touchpoints, and every month, 92,000 customers take advantage of this opportunity to send us feedback. The feedback from these surveys, particularly the open-ended comments, is analysed in detail and used across products, processes, and customer service to derive potential for optimisation. To obtain a comprehensive view of its customers, the company supplements these online surveys with additional instruments of qualitative and quantitative market research, data analysis, and research from secondary sources. 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 includes both service offerings and anonymous grievance channels.

Customer satisfaction in the 1&1 Versatel segment

1&1 Versatel offers bespoke communication solutions and a broad portfolio of services, alongside comprehensive and personalised customer support, to meet the specific needs of business customers. The objective is the long-term improvement of customer satisfaction and the strengthening of customer loyalty through a comprehensive, customer-centric approach.

1&1 Versatel has aligned its organisational structure with high-quality customer service through the establishment of specialised, customer-centric business units. These units contribute to embedding customer focus within the organisation and its processes to achieve a long-term improvement in satisfaction. Particular emphasis is placed on providing personalised support for business customers. They are assisted by dedicated advisors specialised in their individual needs, who maintain regular personal contact and work in close, trust-based cooperation with business customers to discuss all relevant areas, identify potential for optimisation, and derive corresponding measures. To ensure the efficient resolution of their requests, business customers have access to various points of contact in addition to their dedicated advisors. For instance, business customers can use a Service & Support Centre based in Germany, as well as a dedicated business hotline, to discuss their requirements directly and personally. Furthermore, various service portals are available to customers on the company's own

website. Specialised departments work in close cross-functional collaboration with other business units to continuously improve customer-relevant processes.

With regard to customer service quality and process improvement, 1&1 Versatel aligns itself with established international standards. This is evidenced by certifications that are regularly renewed, demonstrating the optimal implementation of customer requirements, the generation of customer satisfaction, and on-time delivery (Quality Management System according to ISO 9001:2015), as well as certifying the guaranteed provision of services for business customers (Service Management System according to ISO/IEC 20000-1:2018).

Within the framework of the defined concepts, the following measures were implemented to optimise customer service and increase customer satisfaction:

- **First-Level Support quality initiative:** Increasing the first-contact resolution rate within first-level support through additional qualification programmes and best-practice sharing
- **Service Hotline push campaign:** Optimisation of the customer experience for the service hotline through targeted measures in service provider management
- **Tool optimisation:** Improved transparency, more efficient processes, and an enhanced basis for decision-making in regional customer support through the optimisation of a dedicated tool solution

Customer and end user engagement

Feedback from business customers plays a significant role in the continuous development of services. Regular surveys of existing customers and specific touchpoints serve as central instruments for gathering and monitoring relevant satisfaction metrics. Further important methods for ensuring service quality include additional Care Calls following successful commissioning, as well as outbound campaigns. In these instances, customer feedback is evaluated to identify and address potential points of criticism.

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. To ensure fair and respectful interaction and to prevent corrupt business practices, the company-wide values, leadership guidelines, and Code of Conduct form the foundation for daily work at 1&1. 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:

Index	Material Impact / Risks / Opportunities	Description	Classification within the Value Chain	Scope
Potential positive impacts				
IRO-G-1	Taking responsibility for sustainability	Through risk identification and effective sustainability management, it is possible to establish measures and targets for risk reduction. This promotes an understanding of the impact of the company's own business activities as well as the external influences affecting the organisation.	Own operations	Group-wide excl. 1&1 Versatel
Actual positive impacts				
IRO-G-2	Responsible and Long-Term Oriented Corporate Management	Responsible and long-term oriented corporate management secures the future of the company, while simultaneously preserving and creating jobs.	Own operations	Group-wide excl. 1&1 Versatel
IRO-G-3	Positive Corporate Culture	A clear, value-oriented corporate culture, anchored in the company-wide Code of Conduct, strengthens the culture of integrity and supports responsible and compliant behaviour throughout the organisation.	Own operations	Group-wide excl. 1&1 Versatel

Index	Material Impact / Risks / Opportunities	Description	Classification within the Value Chain	Scope
Potential risks				
IRO-G-4	Legal Risks and Compliance Violations	Unethical business practices, such as corruption, bribery, and violations of laws or public policy, can lead to increased costs, reputational damage, financial losses, and, in individual cases, criminal consequences. This may result from a failure to comply with societal norms or a disregard for trends and specific market conditions, which can lead to misguided decision-making and loss of revenue. Additionally, changes in legislation and government regulation can negatively influence the market environment and profitability.	Upstream value chain, own operations	Group-wide incl. 1&1 Versatel

Managing impacts, risks, and opportunities relating to corporate policy

The significant impacts and risks concerning corporate management can be broadly categorised into the following sub-areas: responsible corporate governance, accountability for sustainability, 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 among the fundamental pillars of the culture at 1&1; these qualities are both encouraged and expected of 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.

The Corporate Governance of 1&1 AG is aligned with the German Stock Corporation Act and the requirements of the German Corporate Governance Code (DCGK); an annual Declaration of Conformity to the DCGK is published in accordance with.



See 1&1 AG Declaration of Conformity

Section 161 AktG. The company regards diversity as not only desirable, but as crucial to its success. Accordingly, the Group pursues an appreciative corporate culture in which individual diversity, with regard to culture, nationality, gender, age group, educational or professional background, and religion, is welcomed. Consequently, equal opportunity is promoted regardless of age, disability, ethnic or cultural origin, gender, religion and belief, or sexual identity.

Taking responsibility for sustainability

1&1 incorporates sustainability aspects within the framework of responsible corporate governance.

Starting from the 2026 financial year, sustainability targets („ESG targets“) will be included in the variable remuneration of all Management Board members of 1&1 companies, as well as the first management level below the Board. This ensures that sustainability-related metrics are systematically integrated into management decisions and that corporate leadership bears measurable responsibility for progress in the area of sustainability. 1&1 Versatel is exempt from this regulation.

To strengthen the culture of integrity and accountability, 1&1, together with its parent company, United Internet, developed a mandatory e-learning programme on sustainability with a focus on climate issues during the 2025 financial year. The aim of this training is to raise awareness of climate-related challenges, communicate the strategic direction of 1&1 in the field of sustainability, and demonstrate how every individual can contribute to climate protection. The content was fully developed in 2025 and successfully tested in a pilot run. In the 2026 financial year, the training will be made mandatory for all employees. Through this comprehensive implementation, 1&1 expects to further strengthen sustainability-related accountability within the organisation and contribute to more environmentally conscious behaviour in daily operations and across the value chain.



See
1&1 AG Article of
Association

For further information, please see the „Corporate Governance Statement“. 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. The „active“ risk and opportunity management system ensures that 1&1 can conduct its business activities within a controlled corporate environment. It governs the responsible handling of the uncertainties that are inherently associated with entrepreneurial action. This includes 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.



See
1&1 AG Annual
Reports

Compliance

The binding guidelines for compliance functions within the United Internet Group describe the Compliance Management System (CMS) of 1&1 and 1&1 Versatel, and define roles and responsibilities within the group-wide compliance organisation.

1&1 is acutely aware that violations of legal provisions and requirements result not only in legal consequences and the threat of fines but also in a loss of trust among shareholders, customers, business partners, and employees. To maintain this trust and ensure adherence to legal provisions and internal policies, the Management Board of 1&1 has established the group-wide, risk-oriented 1&1 CMS. 1&1 Versatel has established a separate CMS.

The primary objective of the CMS is to prevent or at least minimise actual violations and corresponding risks. This objective is to be achieved through appropriate measures tailored to the company's risk profile, across the three operational levels of „Prevention“, „Detection“, and „Response“. The focus of compliance activities lies in prevention: transparent rules, informed employees, and the early detection of potential compliance violations are central success factors.

The Compliance Officer at 1&1 has a direct reporting line to the Group's Chief Financial Officer, as well as to the Audit and Risk Committee of the 1&1 Supervisory Board.

The topics of „Anti-Corruption“ and „Whistleblowing Management“ are managed through policies, measures, and controls – rather than through defined targets. The company's level of ambition is to ensure compliant behaviour through preventative measures, as well as to identify potential violations at an early stage, investigate them fully, rectify them, and impose consistent sanctions.

The effectiveness of existing policies and measures is continuously monitored. This is carried out, in particular, through the regular implementation and evaluation of mandatory training courses (e. g., anti-corruption) and the active monitoring of the whistleblowing system. To assess effectiveness, metrics such as participation rates for compliance training and KPIs regarding the effectiveness of the whistleblowing system are used. The latter include usage metrics (e. g., the number of reports received), report quality KPIs (e. g., the proportion of substantiated reports), and processing KPIs.

Code of Conduct

The foundation for daily work at 1&1 is formed by the Code of Conduct, as well as defined values and leadership guidelines.

The Code of Conduct bridges the gap between corporate values and internal policies. It demonstrates concisely how 1&1 acts in accordance with its values, laws, and regulations. It clarifies the essential

principles using clear examples and provides specific recommendations for action. This information is permanently accessible on the intranet and partially available on the public website to ensure transparency and ease of access for all stakeholders.

Compliance with the Code of Conduct is promoted through preventive measures such as e-learning, secured through detective mechanisms such as confidential reporting channels, and monitored through reactive measures. Currently, there is no single policy governing the implementation of compliance and Code of Conduct training on a group-wide basis, although such training is conducted regularly.

In the 2025 financial year, the Code of Conduct was updated and editorially revised in response to new legal regulations and organisational changes. New thematic areas were incorporated, including respectful and appropriate interaction, fair working conditions, gender-sensitive and non-discriminatory language, political communication and advocacy, environmental management, resources and energy, and responsible supply chains.

Anti-Corruption

1&1 has an anti-corruption policy that establishes clear rules for the acceptance and granting of benefits, and explains the resulting measures and processes. At the same time, it provides 1&1 employees with practical guidance on how to effectively and ethically avoid and respond to inappropriate demands from third parties. To detect allegations of corruption or bribery, both personal and electronic reporting channels have been established.

The policy on awarding incentives to external parties supplements the anti-corruption policy, specifically for the sales divisions. It contains binding requirements regarding the tendering, design, and organisation of incentives and events of an incentive nature.

Handling reports of compliance violations and conducting internal investigations

The group-wide policy on „Handling Reports of Compliance Violations and Conducting Internal Investigations“ establishes binding requirements across the Group. It defines a high standard for managing reports of compliance breaches, including violations of human rights and environmental due diligence obligations, and ensures that internal investigations are conducted fairly and in a legally sound manner. Consequently, the company has established procedures to promptly clarify (potential) compliance violations, rectify identified breaches, and appropriately sanction misconduct.

The policy sets out requirements for validating initial suspicions, defines circumstances that trigger an internal investigation, and establishes clear responsibilities as well as the procedure for such investigations. Furthermore, it determines clear reporting lines regarding the results of an internal investigation and incorporates the requirements of the German Supply Chain Due Diligence Act (LkSG) for so-called complaints procedures.

A core element of an appropriate investigation is the „Whistleblowing Committee“. As an internal advisory body convened on a case-by-case basis, it evaluates validated reports of potential compliance violations of significant importance and issues recommendations for action in response to these reports, e. g., conducting an internal investigation. The committee is composed of representatives from the Compliance department and, where appropriate, other relevant areas such as Internal Audit or Human Resources.

If Internal Audit is tasked with conducting an internal investigation in specific cases, the audit findings and the resulting recommendations are documented in an investigation report and communicated to the responsible management. Based on the recommendations, measures are defined and approved by the responsible management. These approved measures are documented, and their implementation is monitored by the internal audit.

Risk Assessment

The overarching goal of all compliance activities is to prevent compliance violations. This objective is to be achieved through appropriate measures tailored to the company's risk profile.

Risk assessments represent a key component in the prevention and detection of corruption and bribery. This risk assessment aims to ensure that 1&1 evaluates the risks associated with corruption and bribery, taking into account

- its embedded business models and activities
- the geographical location of its activities, and
- the inherent risks of corruption or bribery (as risks associated with such conduct are more pronounced in certain business units, functions, and/or regions)

Risk assessments help evaluate the potential for incidents and provide risk-oriented support in the design of strategies and procedures to combat such conduct.

Training implementation

Anti-corruption training for high-risk functions

In the 2025 financial year, 1&1 conducted an e-learning programme on anti-corruption. This training was mandatory for employees in high-risk functions. High-risk functions include:

1. Sales and procurement functions
2. Authorised signatories,
3. Assistant and support functions,
4. Units involved in the approval and processing of payments,
5. Units in contact with public officials or elected representatives, and
6. Units that maintain contact with licensing and regulatory authorities.

In addition to these „at-risk functions“, decision-makers (Management Board, executive management, and senior managers) as well as functions involved in anti-corruption processes were included in the mandatory e-learning.

In the 2025 financial year, the anti-corruption e-learning was conducted for the entirety of 1&1. In the reporting year, the target group comprised 2,063 people, representing 66.7 % of the 1&1 workforce (excluding 1&1 Versatel). At 1&1 Versatel, the target group comprised 433 people, representing 26.8 % of the workforce. In both the reporting year and the previous year, the training period extended beyond the reporting deadline. The participation rates mentioned therefore do not represent the final status at the end of the respective training period.

Compliance Onboarding

As part of the employee onboarding process, the virtual „Welcome Days“, 1&1 ensures that new employees are informed about existing reporting channels and essential compliance processes from the very beginning. This promotes a clear understanding and trust in the available systems from the outset.

Code of Conduct E-Learning

Compliance with the Code of Conduct is promoted through an e-learning programme. The successful transfer of knowledge is verified within the e-learning module through multiple-choice questions.

In 2025, the participation rate was 87.7 % (2024: 84.3 %; 2023: 77.2 %). The Code of Conduct e-learning for 1&1 Versatel is currently in the planning stage.

Compliance Training

Compliance Managers, 1&1 trusted advisors, and HR staff receive targeted training to effectively support whistleblowers and promote a culture of openness.

Appendix

Overview of Guidelines

Contents / Objective	Scope	National and international standards	Significant relevance to the IRO
Appendix to the Purchasing Policy of 1&1 Mobilfunk GmbH			
Contents: The policy establishes systematic consideration of energy efficiency in the procurement process and the preferential selection of energy-efficient products and services.			
Objective: Procurement is to be used as an active tool for achieving the energy targets for the mobile network.	1&1 Mobilfunk GmbH	Energy Management System: DIN EN ISO 50001:2018	IRO-E-2; IRO-E-3; IRO-E-4
Data Protection Policy			
Contents: Guidelines on data protection organization, as well as roles, processes, and responsibilities regarding the handling of personal data.			
Objective: To ensure legally compliant and responsible data processing across the entire group.	Group- wide	General Data Protection Regulation (GDPR)	IRO-S-3, IRO-S-11, IRO-S-17, IRO-S-8
Business Travel Policy (United Internet Group)			
Contents: Guidelines for booking, approving, and reimbursing business trips, including travel expenses and reimbursement.			
Objective: To ensure that business trips are booked, approved, reimbursed, and settled correctly.	Group- wide		IRO-E-1
Company Vehicle Policy (United Internet Group)			
Contents: Policies governing the assignment of company cars, including rights and obligations, as well as procurement and use.			
Objective: To ensure consistent assignment of company cars, including rights and obligations, as well as procurement and use.	Group- wide		IRO-E-1

Contents / Objective	Scope	National and international standards	Significant relevance to the IRO
1&1 AG Code of Conduct			
Contents: Principles for upholding human rights and environmental due diligence obligations within our own operations and supply chain.		ILO Declaration on Fundamental Principles and Rights at Work and	
Objective: To prevent and minimize human rights and environmental risks within our own operations and supply chain.	Group- wide	UN Guiding Principles on Business and Human Rights, General Act on Equal Treatment	Across the board, in particular IRO-S-10
Whistleblower Protection Policy (United Internet Group)			
Contents: Reporting channels for reporting violations and protecting whistleblowers.			
Objective: Early detection and prevention, as well as protection against retaliation.	Group- wide	Whistleblower Protection Act German Supply Chain Due Diligence Act	IRO-S-1, IRO-S-10, IRO-G4
Information Security Guideline (United Internet Group)			
Contents: Ensuring the confidentiality, integrity, and availability of all information through appropriate ISMS measures.			
Objective: A high, consistent level of protection for customer and company data	Group- wide	DIN EN ISO/IEC 27001:2022	IRO-S-11
Artificial Intelligence Policy & Artificial Intelligence Guideline			
Contents: Guidelines and processes for the legally compliant use of AI, including i.e. principles, roles, approvals, AI inventory, training, and handling of violations.			
Objective: Legally compliant and responsible use of AI within the corporate group.	Group- wide	Regulation (EU) 2024/1689 on Artificial Intelligence (AI-Act)	IRO-S-3, IRO-S-11, IRO-S-17, IRO-S-8
Group Policy on Handling Compliance Violations and Conducting Internal Investigations (United Internet Group)			
Contents: Guidelines for handling reports of compliance violations and for conducting internal investigations (procedures, responsibilities, documentation).			
Objective: To ensure a uniform standard for handling reports and to ensure that internal investigations are conducted fairly and in compliance with the law.	Group- wide	German Supply Chain Due Diligence Act	IRO-S-1, IRO-S-10, IRO-G-4

Contents / Objective	Scope	National and international standards	Significant relevance to the IRO
Anti-Corruption Policy (United Internet Group)			
Contents: Rules governing the acceptance and offering of gifts (presents, invitations, donations) and the handling of conflicts of interest.			
Objective: To raise employee awareness of corruption risks and to prevent corruption and reputational damage.	Group- wide	Gesetz zur Bekämpfung der Korruption	IRO-G-4
Compliance Guideline (United Internet Group)			
Contents: Description of the Group-wide compliance management system and definition of roles and responsibilities within the compliance organization.			
Objective: To ensure compliance across the Group and prevent violations.	Group- wide		IRO-S-1, IRO-S-10, IRO-G-4
Guideline for Implementing Supply Chain Due Diligence Obligations (LkSG) (United Internet Group)			
Contents: Implementation of the German Supply Chain Due Diligence Act (LkSG) within the UI Group by establishing central governance structures, roles, and processes for human rights and environmental due diligence obligations.			
Objective: To ensure effective, consistent implementation of the German Supply Chain Due Diligence Act (LkSG) across the entire group.	Group- wide	German Supply Chain Due Diligence Act	IRO-S-10, IRO-G-4
LL 3700 Business Continuity Management (BCM)			
Contents: Guidelines for business continuity management, including risk analyses, contingency plans, testing, and training.			
Objective: To maintain critical business processes and ensure a rapid resumption of operations.	1&1 Versatel		IRO-S-12, IRO-S-16
Data Deletion Policy			
Contents: Establishes the framework and implementation of data deletion policies; defines deletion deadlines, responsibilities, and technical processes in accordance with the GDPR.			
Objective: Legally compliant, traceable, and standardized data deletion.	Group- wide	General Data Protection Regulation (GDPR) DIN 66398:2016-05 or the replacement standard DIN EN ISO/IEC 27555:2025-09	IRO-S-3, IRO-S-11, IRO-S-17, IRO-S-8

Contents / Objective	Scope	National and international standards	Significant relevance to the IRO
Guideline for gender-sensitive and non-discriminatory external communication (United Internet Group)			
Contents: Guidelines for respectful, gender-sensitive, and non-discriminatory external communication.			
Objective: Consistent use of non-discriminatory language across the entire group	Group- wide	General Act on Equal Treatment	IRO-S-2
Risk Management Handbook			
Contents: Framework and guidelines for the group-wide risk management process, including design, organization, roles, methods, and governance.			
Objective: To document and ensure an effective early risk detection and risk management system.	Group- wide	DIN ISO 31000:2018	IRO-G-1, IRO-G-4
RL 1151 End-of-Life Policy			
Contents: Guidelines for the dismantling, sale, and scrapping of assets, including electronic waste.			
Objective: To ensure consistent and legally compliant handling of dismantling and scrapping processes.	1&1 Versatel	In accordance with DIN EN ISO 22301:2020-06	IRO-E-6
RL 6326 Emergency Management			
Contents: Guidelines and procedures for handling emergency situations, as well as clear responsibilities and measures for damage control.			
Objective: To minimize damage and ensure the ability to respond effectively in emergencies.	1&1 Versatel	DIN EN ISO 9001 DIN EN ISO/IEC 27001 DIN EN ISO/IEC 20000-1	IRO-S-12, IRO-S-16
RL 7111 Supplier Management			
Contents: Guidelines for supplier management, including supplier selection, contract requirements, responsibilities, and risk-based measures.			
Objective: To reduce supply chain risks and ensure stable supplier relationships.	1&1 Versatel		IRO-E-9

Contents / Objective	Scope	National and international standards	Significant relevance to the IRO
Code of Conduct			
<p>Contents: Binding principles for ethical conduct, including interactions with colleagues, handling of information, fair competition, anti-corruption, and compliance.</p>	Group- wide	ILO Declaration on Fundamental Principles and Rights at Work and	IRO-S-1, IRO-S-2, IRO-G-4
<p>Objective: To ensure consistent, compliant behavior.</p>		General Act on Equal Treatment	
Code of Conduct for Business Partners of 1&1 AG			
<p>Contents: Guidelines for business partners regarding integrity and compliance (including anti-corruption and competition law), human rights, and the environment.</p>	Group- wide	UN Guiding Principles on Business and Human Rights,	IRO-E-2, IRO-E-3, IRO-S-10
<p>Objective: To ensure consistent and compliant behavior on the part of business partners.</p>		ILO Declaration on Fundamental Principles and Rights at Work	

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S2-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	66 ff.
S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	69
Consumers and end-users		
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	70 ff.
S4-1	Policies related to consumers and end-users	72 ff.
S4-2	Engagement with consumers and end-users, existence of channels for consumers and end-users to raise concerns or needs and approaches to remedy	85 ff.
S4-3	Actions and resources related to consumers and end-users	72 ff.
S4-4	Targets related to consumers and end-users	72 ff.
S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	72 ff.
Governance		
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	87 ff.
G1-1	Corporate culture and business conduct policies	88 ff.
G1-3	Prevention and detection of corruption or bribery	90
G1-4	Incidents of corruption or bribery	90

KPIs in accordance with EU

1&1 exkl. 1&1 Versatel

Revenue 2025

Economic Activities (1)	Codes (2)	Turnover (3)	Proportion of turnover, year 2025 (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 2024 (18)	Category enabling activity (19)	Category transitional activity (20)
				Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)				
		€ million	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. Taxonomy-eligible Activities																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A1)		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
Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Data processing, hosting and related activities	CCM 8.1	0.4	0.0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.0%		
Sale of second-hand goods	CE 5.4	24.9	0.6%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								0.6%		
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		25.3	0.6%	0.0%	0.0%	0.0%	0.0%	0.6%	0.0%								0.6%		
A. Turnover of Taxonomy eligible-activities (A.1+A.2)		25.3	0.6%	0.0%	0.0%	0.0%	0.0%	0.6%	0.0%								0.6%		
B. Taxonomy-non-eligible activities																			
Turnover of Taxonomy-non-eligible activities		4,070.6	99.4%																
Total		4,095.9	100.0%																

Capital expenditures 2025

Economic Activities (1)	Codes (2)	CapEx (3)	Proportion of CapEx 2025 (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 2024 (18)	Category enabling activity (19)	Category transitional activity (20)
				Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)				
		€ million	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. Taxonomy-eligible Activities																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0.0	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	N	N	N	N	N	N	N	0.00 %		
Of which Enabling		0.0	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	N	N	N	N	N	N	N	0.00 %	E	
Of which Transitional		0.0	0.0 %	0.0 %						N	N	N	N	N	N	N	0.00 %		T
Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Transport by motorbikes, passenger cars and commercial vehicles	CCM 6.5	1.6	0.3 %	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.2 %		
Acquisition and ownership of buildings	CCM 7.7	16.9	2.9 %	EL	N/EL	N/EL	N/EL	N/EL	N/EL								1.6 %		
Data processing, hosting and related activities	CCM 8.1	1.1	0.2 %	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.3 %		
Manufacture of electrical and electronic equipment	CE 1.2	95.0	16.5 %	N/EL	N/EL	N/EL	N/EL	EL	N/EL								32.3 % ^(*)		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		114.7	19.9 %	3.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %								34.5 %		
A. CapEx of Taxonomy-eligible activities (A.1+A.2)		114.7	19.9 %	3.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %								34.5 %		
„B. Taxonomy-non-eligible activities“																			
„CapEx of Taxonomy-non-eligible activities“		461.0	80.1 %																
Total		575.7	100.0 %																

Operating expenses 2025

Economic Activities (1)	Code (2)	OpEx (3)	Proportion of OpEx 2025 (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 2024 (18)	Category enabling activity (19)	Category transitional activity (20)
				Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)				
		€ million	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. Taxonomy-eligible Activities																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0.0	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	N	N	N	N	N	N	N	0.00 %		
Of which Enabling		0.0	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	N	N	N	N	N	N	N	0.00 %	E	
Of which Transitional		0.0	0.0 %	0.0 %						N	N	N	N	N	N	N	0.00 %		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Transport by motorbikes, passenger cars and commercial vehicles	CCM 6.5	0.4	1.6 %	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.8 %		
Data processing, hosting and related activities	CCM 8.1	2.6	10.2 %	EL	N/EL	N/EL	N/EL	N/EL	N/EL								5.3 %		
Sale of second-hand goods	CE 5.4	0.1	0.5 %	N/EL	N/EL	N/EL	N/EL	EL	N/EL								0.1 %		
Manufacture of electrical and electronic equipment	CE 1.2	1.1	4.4 %	N/EL	N/EL	EL	N/EL	EL	N/EL								0.5 % ^(*)		
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		4.3	16.7 %	6.1 %	0.0 %	0.0 %	0.0 %	0.1 %	0.0 %								6.6 %		
A. OpEx of Taxonomy-eligible activities (A.1+A.2)		4.3	16.7 %	6.1 %	0.0 %	0.0 %	0.0 %	0.1 %	0.0 %								6.6 %		
B. Taxonomy-non-eligible activities"																			
CapEx of Taxonomy-non-eligible activities"		21.5	83.3 %																
Total		25.8	100.0 %																

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Revenue 2025

Economic Activities (1)	Codes (2)	Turnover (3)	Proportion of turnover, year 2025 (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 2024 (18)	Category enabling activity (19)	Category transitional activity (20)
				Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)				
		€ million	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. Taxonomy-eligible Activities																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0.0	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	N	N	N	N	N	N	N	0.00 %		
Of which Enabling		0.0	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	N	N	N	N	N	N	N	0.00 %	E	
Of which Transitional		0.0	0.0 %	0.0 %						N	N	N	N	N	N	N	0.00 %		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Data processing, hosting and related activities	CCM 8.1	0.8	0.1 %	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.1 %		
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		0.8	0.1 %	0.1 %	0.0 %	0.0 %	0.0 %	0.6 %	0.0 %								0.1 %		
A. Turnover of Taxonomy eligible activities (A.1+A.2)		0.8	0.1 %	0.1 %	0.0 %	0.0 %	0.0 %	0.6 %	0.0 %								0.1 %		
B. Taxonomy-non-eligible activities																			
Turnover of Taxonomy-non-eligible activities		585.9	99.9 %																
Total		586.7	100.0 %																

Capital expenditures 2025

Economic Activities (1)	Codes (2)	CapEx (3)	Proportion of CapEx 2025 (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 2024 (18)	Category enabling activity (19)	Category transitional activity (20)
				Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)				
		€ million	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. Taxonomy-eligible Activities																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0.0	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	N	N	N	N	N	N	N	0.00 %		
Of which Enabling		0.0	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	N	N	N	N	N	N	N	0.00 %	E	
Of which Transitional		0.0	0.0 %	0.0 %						N	N	N	N	N	N	N	0.00 %		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				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	0.7	0.2 %	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.2 %		
Acquisition and ownership of buildings	CCM 7.7	1.8	0.4 %	EL	N/EL	N/EL	N/EL	N/EL	N/EL								1.2 %		
Installation, maintenance and repair of charging stations for electric vehicles in buildings and on parking spaces belonging to such buildings	CCM 7.4	0.1	0.0 %	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.0 %		
Manufacture of electrical and electronic equipment	CE 1.2	62.6	14.0 %	N/EL	N/EL	N/EL	N/EL	EL	N/EL								12.6 %		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		65.2	14.6 %	0.6 %	0.0 %	0.0 %	0.0 %	14.0 %	0.0 %								14.0 %		
A. CapEx of Taxonomy-eligible activities (A.1+A.2)		65.2	14.6 %	0.6 %	0.0 %	0.0 %	0.0 %	14.0 %	0.0 %								14.0 %		
B. Taxonomy-non-eligible activities																			
CapEx of Taxonomy-non-eligible activities		380.7	85.4 %																
Total		445.9	100.0 %																

Operating expenses 2025

Economic Activities (1)	Code (2)	OpEx (3)	Proportion of OpEx 2025 (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 2024 (18)	Category enabling activity (19)	Category transitional activity (20)
				Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)				
		€ million	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. Taxonomy-eligible Activities																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0.0	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	N	N	N	N	N	N	N	0.00 %		
Of which Enabling		0.0	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	N	N	N	N	N	N	N	0.00 %	E	
Of which Transitional		0.0	0.0 %	0.0 %						N	N	N	N	N	N	N	0.00 %		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				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	0.7	2.3 %	EL	N/EL	N/EL	N/EL	N/EL	N/EL							2.9 %		
Installation, maintenance and repair of charging stations for electric vehicles in buildings and on parking spaces belonging to such buildings		CCM 7.3	0.6	1.9 %	EL	N/EL	N/EL	N/EL	N/EL	N/EL							0.0 %		
Manufacture of electrical and electronic equipment		CE 1.2	0.0	0.0 %	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL							0.0 % ^(*)		
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		1.3	4.2 %	4.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %								2.9 %		
A. OpEx of Taxonomy-eligible activities (A.1+A.2)		1.3	4.2 %	4.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %								2.9 %		
B. Taxonomy-non-eligible activities																			
OpEx of Taxonomy-non-eligible activities		28.2	95.8 %																
Total		29.5	100.0 %																

(*) CE 1.2 has been retroactively updated.

The code represents the abbreviation of the respective objective to which the economic activity can make a substantial contribution, as well as the section number of the activity in the corresponding Annex covering that objective, i.e. CCM (Climate Change Mitigation) and CE (Circular Economy).

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

EL – ‘Eligible’: Taxonomy-eligible activity for the respective objective

N/EL – ‘Not eligible’: Non-Taxonomy-eligible activity for the respective environmental 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.

This report is available in German and English. Both versions are also available for download on the internet at www.1und1.de and www.1und1.ag. The German version is authoritative in cases of doubt.

Disclaimer:

This report contains forward-looking statements which reflect the current views of the Management Board of 1&1 AG regarding future events. These forward-looking statements are based on our currently valid plans, assessments, and expectations. 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 reporting in the 1&1 AG Annual Reports. 1&1 AG does not intend to update any such future projections.



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