

Sustainability report

General information

This section contains information on the general principles of preparing the sustainability report, on governance and strategy and on the management of impacts, risks and opportunities (IROs).

Basis for preparation

BP-1 – General basis for preparation of the sustainability report

In the context of the new EU Corporate Sustainability Reporting Directive 2022/2464 (CSRD), RTL Group voluntarily reports in accordance with the European Sustainability Reporting Standards (ESRS) for the first time for the financial year 2024, despite the fact that the CSRD has not yet been transposed into national law in Luxembourg. The contents of this sustainability report were subjected to a limited assurance engagement by RTL Group's auditor, KPMG.

The sustainability report was prepared on a consolidated basis and corresponds to the same basis as the consolidated financial statements. The following information relates to RTL Group as a whole (the 'Group'). Disclosures on greenhouse gas (GHG) emissions follow the operational control approach in line with ESRS 1 §62 to 67 and ESRS E1.6 §46. For Scope 1 and Scope 2 emissions, the scope of operational control corresponds to the same basis as the fully consolidated entities. The reporting period covers the financial year 2024 (1 January 2024 to 31 December 2024). No significant events or material information have occurred from 1 January 2025 up to the authorisation date. The metrics in this sustainability report have not undergone additional validation by an external party.

The sustainability report refers to RTL Group's business units and its value chain. In the double materiality assessment, RTL Group's upstream and downstream value chain was taken into account when determining the material impacts, risks and opportunities. If policies, actions and/or targets relating to the upstream and downstream value chain exist at RTL Group, they are described in the relevant sections of this sustainability report. Data on the upstream and downstream value chain is included for certain environment-related key figures in this sustainability report. This includes Scope 3 GHG emissions in connection with RTL Group's upstream and downstream media services. The consolidated sustainability report has been prepared in a context of new sustainability reporting standards requiring entity-specific and temporary interpretations and addressing inherent measurement or evaluation uncertainties.

This sustainability report includes all necessary information in accordance with BP-1 section 5 (d), and no specific information related to intellectual property, know-how, or the results of innovation has been omitted.

BP-2 – Disclosures in relation to specific circumstances

Sources of estimation and outcome uncertainty, and value chain estimations

For companies with fewer than 50 employees whose business activities are not considered to be GHG emission- and energy-intensive, GHG emissions and energy consumption are determined using estimation methods. Data from various indirect sources and estimates based on sector-average data or proxies are used for calculating Scope 3 GHG emissions (see **E1-6**) in connection with RTL Group's activities in the upstream and downstream value chain. In addition, estimation methods and simplifications are used to calculate the rate of reportable accidents at work (see **S1-14**).

The aforementioned information is therefore subject to a higher degree of measurement uncertainty. The use of estimation techniques and simplifications, including the source of the information used (such as third-party providers or industry averages), as well as the resulting level of accuracy is referred to in the principles of reporting at the appropriate chapter in this sustainability report, where applicable.

Incorporation by reference

Disclosure requirements that are incorporated by reference to information outside this sustainability report are presented in **IRO-2** in the table for the overview of RTL Group's material disclosure requirements.

Governance overview

GOV-1 – The role of the administrative, management and supervisory bodies

RTL Group SA is a public limited company incorporated under Luxembourgish law. RTL Group's shares (ISIN: LU0061462528) are publicly traded on the regulated market (Prime Standard) of the Frankfurt and Luxembourg Stock Exchanges. RTL Group is included in the MDAX stock index. RTL Group publishes its consolidated financial statements in accordance with IFRS accounting standards as adopted by the European Union.

Board of Directors and management

The Executive Committee comprises the three executive directors – the CEO, the COO/Deputy CEO and the CFO – and is vested with internal management authority. The management tasks include setting corporate goals, the strategic direction, management development, corporate planning and Group financing. Sustainability considerations are taken into account in the Group's management and decision-making processes. Responsibility for the day-to-day management of the company rests with the CEO, who – on a regular basis and upon request of the Board – informs the Board of Directors about the status and development of the Group. The CEO is responsible for proposing the annual budget, to be approved by the Board of Directors. He is also responsible for determining the ordinary course of the business. On 31 December 2024, RTL Group's Board of Directors had 13 members: three executive directors and ten non-executive directors. The Board of Directors has the most extensive powers to take, in the interests of the company, all acts of administration and of disposal, that are not reserved by law or the Article of Incorporation to the General Meeting of Shareholders. The appropriate size of the Board of Directors and their composition of competent and experienced members from various industries and areas of activity are an essential basis for the effective and independent supervisory work considering the independence within the meaning of the company's act. This means that the Board of Directors comprises 30.8 per cent independent members. Detailed information on RTL Group's administrative, management and supervisory bodies can be found in **Corporate governance** (page 85 ff).

The RTL Group Executive Committee is accountable for the Group's overall sustainability performance. This includes approving the environmental, social and governance (ESG) topics, which are material for reporting purposes, as well as the processes, actions and targets for addressing material impacts, risks and opportunities.

While the Executive Committee and the management bodies of RTL Group companies retain overall responsibility, responsibility for external Group reporting rests with the CFO, who also oversees the financial and sustainability-related risk management and the internal control system. The CFO, together with the Executive Vice President (EVP) Communications & Investor Relations, is responsible for the preparation and ongoing development of legally mandated sustainability reporting. As Chairman of Corporate Responsibility (CR), the EVP Communications & Investor Relations manages CR-related processes and procedures and advises the Group Executive Committee on sustainability matters. This role also supports the progression of Group-wide sustainability initiatives, the identification of impacts, risks and opportunities through a double materiality assessment and the preparation of the sustainability report. The topic-specific elaboration (such as guidelines or measures) is the responsibility of the respective topic owners within the Group, who also provide knowledge to the management on ESG-related topics. In addition, ESG is already considered in existing management and decision-making processes. For employee-related sustainability concerns, and for involving employees and their representatives, the EVP Human Resources is responsible for defining and coordinating the implementation of the Group's agenda for Human Resources by RTL Group's business units.

The Audit Committee is responsible for overseeing supervisory duties. The Audit Committee monitors the financial reporting process, the statutory audit of the legal and consolidated accounts, the independence of the external auditors, the effectiveness of the Group's internal controls, the compliance programme, and the Group's risks. The Audit Committee reviews the Group's financial disclosures and submits a recommendation to the Board of Directors regarding the appointment of the Group's external auditors. Furthermore, the Audit Committee oversees ESG-related topics, such as the outcome of the double materiality assessment and the ESG reporting process. The Audit Committee is composed of at least four non-executive directors – two of whom are independent – and meets at least four times a year.

Diversity of members within the administrative, management, and supervisory bodies

	Executive Committee	Board of Directors	Audit Committee
Number of executive members	3	3	–
Number of non-executive members	–	10	5
Percentage of women / men (in %)	0/100	15/85	20/80
Gender diversity (shows the average ratio of female to male members at year-end)	0:3	2:11	1:4

The members of the Board of Directors are familiar with the sectors, products, services and geographical locations in which RTL Group operates. The competence profile also includes expertise on the sustainability issues that are important to the company. More information on this topic can be found in the Investor Relations section on *rtl.com*, which contains RTL Group's corporate governance charter, and regularly updated information, such as the latest version of the company's governance documents (including articles of incorporation, statutory accounts, and minutes of shareholders' meetings), and information on the composition and mission of the RTL Group Board of Directors and its committees. The management's skills and expertise are closely aligned with RTL Group's material impacts, risks and opportunities. At RTL Group, management is committed to ensuring that the necessary skills and expertise are in place to effectively oversee ESG matters. With the support of internal sustainability experts and access to external training programs, management brings together a broad range of ESG expertise. This enables management to stay informed about emerging trends, regulatory requirements and best practices in the area of sustainability.

GOV-2 – Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

All levels of RTL Group – from employees to management – actively engage in sustainability matters that have material impacts, risks and opportunities for the company.

RTL Group actively participates in the Bertelsmann CR Council, where senior executives from the Bertelsmann divisions and Bertelsmann's Corporate Centre convene three to four times a year to jointly drive forward the strategic development of CR, including progress in the management of material topics and sustainability reporting. Additionally, RTL Group has established a CR Board, comprising executives from RTL Group and RTL Deutschland, its largest business unit. The CR Board meets regularly to coordinate initiatives in key areas such as diversity, editorial independence, content responsibility, and climate protection. These meetings foster the exchange of ideas, drive new initiatives, and ensure efficient utilisation of expertise within the Corporate Centre and RTL Deutschland. Annual CR Network Meetings provide a platform for representatives from business units to share knowledge and best practices, with a focus on ongoing projects. The Group's management, decision-making and monitoring processes take into account the impacts, risks and opportunities of material sustainability issues at various levels. Among other things, this is done in certain incentive systems (see **GOV-3**). A globally binding control framework for the decentralised data collection processes for sustainability reporting and overarching controls at Group level are also taken into account in the risk management and internal control system (see **GOV-5**).

Progress toward business unit-specific targets, including RTL Group's 2030 climate goals, is reviewed with management teams during regularly scheduled meetings with the RTL Group Executive Committee. The Executive Committee receives regular reports for comprehensive oversight of compliance and sustainability matters to ensure considerations into future decision-making. The EVP Communications & Investor Relations regularly provides detailed updates to the Executive Committee on RTL Group's sustainability progress to be able to make timely decisions if necessary. These updates include information on principles, targets, measures, and ESG related key figures. Key focus areas in 2024 included:

- Implementation of the CSRD requirements at RTL Group
- Group-wide analysis of CO₂ reduction potential with all business units to achieve the RTL Group's climate target

The Corporate Compliance Committee (CCC) regular reports to the Executive Committee. In the event of a serious compliance breach, an ad hoc report is also submitted to the Executive Committee. In addition, the Executive Committee is informed about specific sustainability issues on an ad hoc basis.

The Audit Committee is regularly informed about sustainability reporting by the CFO and the EVP Communications & Investor Relations in the presence of the Group's auditor. It is also informed about special reporting topics on an ad hoc basis.

Key topics in 2024 included:

- Implementation of the CSRD
- Audit of the sustainability report with limited assurance

The Board of Directors adopts the annual financial statements and the statutory accounts of RTL Group and approves the Directors' report. The Audit Committee ensures proper oversight and makes recommendations for approval.

GOV-3 – Integration of sustainability-related performance in incentive schemes

RTL Group's remuneration system includes a short-term performance-related remuneration component known as the STIP (short-term incentive plan). Sustainability-related targets have been set in the STIP for 2024 for executives at Groupe M6 in relation to the number of news programmes covering environmental topics and in relation to the reduction of energy consumption, weighting for 5 per cent of the maximum bonus payout. Moreover, for all other RTL Group business units the 2024 STIP included as a target the CSRD readiness – in other words, preparing the company's processes and organisation for the implementation of CSRD targets, including environmental targets.

GOV-4 – Statement on due diligence

The following table shows where information on the core elements of due diligence is provided in the sustainability report.

Core elements of sustainability related due diligence

Core elements of due diligence	Section in the sustainability report
Embedding due diligence in governance, strategy and business model	ESRs 2 GOV-1 ESRs 2 GOV-1 – G1 ESRs 2 GOV-2 ESRs 2 GOV-3 ESRs 2 GOV-3 – E1 ESRs 2 SBM-1 ESRs 2 SBM-3 ESRs 2 SBM-3 – E1 ESRs 2 SBM-3 – S1 ESRs 2 SBM-3 – S4 ESRs 2 SBM-3 – G1 Entity-specific information
Engaging with affected stakeholders in all key steps of the due diligence	ESRs 2 GOV-2 ESRs 2 SBM-2 ESRs 2 IRO-1 ESRs S1-2 ESRs S4-2 ESRs G1-1 Entity-specific information
Identifying and assessing adverse impacts	ESRs 2 IRO-1 ESRs 2 SBM-3 – E1 ESRs 2 SBM-3 – S1 ESRs 2 SBM-3 – S4 ESRs 2 SBM-3 – G1 Entity-specific information
Taking actions to address those adverse impacts	ESRs E1-1 ESRs E1-3 ESRs S1-3 ESRs S1-4 ESRs S4-3 ESRs S4-4 Entity-specific information
Tracking the effectiveness of these efforts and communicating	ESRs E1-3 ESRs E1-4 ESRs S1-4 ESRs S1-5 ESRs S4-4 ESRs S4-5 Entity-specific information

GOV-5 – Risk management and internal controls over sustainability reporting

Sustainability is largely embedded within RTL Group's existing risk management and internal control system, with the exception of specific considerations related to the double materiality assessment outlined below. Additional details on these processes, the integration of risk management, and internal controls results into relevant functions and workflows, and periodic reporting to the Executive Committee and Board of Directors are available in **Corporate governance** (page 85 ff).

Sustainability-related risk assessments are carried out as part of the double materiality assessment with the involvement of various stakeholders. The risk assessment approach used, including the prioritisation methodology, is presented in **IRO-1**. In 2023 and 2024, the annual risk assessment and the first-time double materiality assessment were carried out independently of each other, but available information from the risk management process was used to identify risks as part of the double materiality assessment. In the future, RTL Group will examine how the double materiality assessment and risk management processes can be streamlined. In addition, RTL Group was part of Bertelsmann's climate risk analysis for the first time in 2024. The methodology and results are outlined in **E1 Climate change**.

Risks associated with sustainability reporting include the potential inaccuracy, incompleteness or delay of information. To ensure the accuracy and completeness as well as the timely delivery of the data disclosed in the sustainability report, a new minimum control framework has been established for ESG-related key data points. Existing controls within the accounting-related internal control system for financial reporting have been reviewed and, where applicable, adapted for the new minimum control framework. Additionally, new controls specifically tailored to sustainability reporting have been developed. A binding control framework has been implemented for the decentralised data collection processes, ensuring a standardised structure for the internal control system across the entire Group. The implementation of these controls in the business units began in 2024. The management of these controls and quality assurance is overseen by RTL Group's business unit topic owners for environmental, social, and internal controls matters, in collaboration with RTL Group's Compliance department for governance-related controls. The RTL Group Corporate Centre topic owners provide advisory support to the business unit topic owners.

An annual self-assessment is carried out to assess the quality of the internal control system in the business and reporting units and to initiate mitigating actions. The results are discussed in the Risk Management Committee. RTL Group's Internal Audit and the Internal Audit department of Groupe M6 assess the sustainability reporting governance and processes on a risk basis as part of their auditing activities. In addition, RTL Group's auditors report to the Audit Committee on any material weaknesses identified as part of its audit.

Strategy overview

SBM-1 – Strategy, business model and value chain

Business model

RTL Group is a leading entertainment company across broadcast, streaming, content and digital, with interests in 60 television channels, seven streaming services and 37 radio stations. RTL Group owns, or has interests in, radio stations in France, Germany, Spain and Luxembourg. RTL Deutschland is the Group's largest business unit and Germany's first cross-media champion, operating across TV, streaming, radio and digital publishing. RTL Group's streaming services include RTL+ in Germany and Hungary, Videoland in the Netherlands and M6+ in France. RTL Group is active in 27 countries and has more than 17,612 employees. The headcounts by countries are listed in **S1-6**.

RTL Group's main business model is to produce, aggregate, distribute and monetise the most attractive video content, across all formats and platforms. A description of the businesses can be found in **Corporate profile** (page 40 ff). An overview on the business segments and related revenue can be found in **Review by segments** (page 71 ff).

RTL Group believes that CR adds value to the societies and communities it serves, and also to the Group and its businesses. Acting responsibly and sustainably enhances the Group's ability to remain successful in the future. CR is integral to the Group's strategy. The core RTL brand was repositioned in 2021 with a new identity, a clear set of brand principles and a new design reflecting the diversity of RTL Group. With this, RTL Group has been strengthened as Europe's leading entertainment brand that stands for entertainment and independent journalism, as well as inspiration, energy and attitude. 'We act responsibly' is one of eight defined brand principles that guide the company's action and define what RTL Group stands for. At the heart of RTL Group's guiding principles and values is a commitment to embrace independence and diversity in its people, content and businesses. This leads to outcomes such as high-quality media offerings, satisfied employees, customers, and business partners, as well as the long-term enhancement of brand value and brand image for RTL Group. Building on RTL Group's values and standards, the success of RTL Group business services is supported by various cross-business unit platforms (including RTL Group's Synergy Committees (SyCos) and Operations Management Committee (OMC)) and working groups, which continuously promote collaboration and innovation as well as the exchange of knowledge.

Value chain

RTL Group's business activities can be characterised by the following overarching value chains: broadcasting, streaming, ad-tech, content production, distribution, publishing and social media. A detailed description of these value chains can be found in **Corporate profile** (page 40 ff).

Sustainability goals and anchoring in the corporate strategy

At RTL Group, the focus of its commitment to responsibility has always been to embrace independence and diversity in its people, content, and businesses. Being a provider of information and entertainment for millions of people carries a great responsibility. Therefore, corporate responsibility is embedded in RTL Group's values as a defining factor in the

way business is conducted. To do so, RTL Group's executive bodies are committed to ensuring the continuity and independence of the company through responsible, long-term corporate governance and to ensuring a sustainable increase in the company's value.

Accordingly, RTL Group is pursuing an ambitious climate target: the GHG emissions reported in the base year 2018 are to be reduced by 50 per cent by 2030. The three main areas of action required to reach the climate target include employees, locations and products. Targets for RTL Group's business need to be derived on the basis of the Group target. The Group target has not been broken down into groups of services, customer categories or geographical areas. Further information on RTL Group's 2030 climate target can be found in **E1 Climate change**.

In the reporting year, RTL Group's Executive Committee addressed the status of the implementation of its climate target and the measures required to achieve the target by 2030. The first step in this project was to forecast the development of GHG emissions up to 2030 on the basis of long-term corporate planning. Taking portfolio effects into account and applying scenarios for future CO₂ price trends, the gap that still needs to be closed to reduce GHG emissions by 2030 was identified and assessed. The assessment included future costs for GHG emissions from regulated markets (including emissions trading systems, taxes, levies) and from voluntary markets for offsetting GHG emissions (CO₂ certificates from climate protection projects). The second step involved working with the business units to identify and evaluate the measures required to achieve the targets. Indirect Scope 3 GHG emissions from upstream and downstream stages of the value chain posed a particular challenge due to the limited scope for influence and existing dependencies on third parties. The evaluation and prioritisation of the individual measures were carried out regarding the reduction potential in tonnes of CO₂ equivalents (CO₂e) and the net present value of the respective measure by 2050. As a result, measures have been identified that contribute to achieving RTL Group's 2030 climate target. Following prioritisation, the Executive Committee will decide on their implementation in the next step.

SBM-2 – Interests and views of stakeholders

RTL Group entertains regular contact and exchange with a variety of internal and external stakeholders. On the one hand, the company is in dialogue with stakeholders who influence the company's sustainability performance or the corresponding regulatory framework. On the other hand, RTL Group is in dialogue with stakeholder groups that are affected by the company's economic, social or ecological impact. Guided by a corporate culture based on participation and partnership, RTL Group's ongoing dialogue with its stakeholders contributes to a better understanding of their concerns and expectations. At the same time, it influences the company's sustainability efforts with the aim of harmonising its own actions with the interests of its stakeholders.

The following table shows how RTL Group involves its key stakeholders, the purpose of this involvement, the topics that are important to them and examples of the results achieved.

Stakeholder engagement

Key stakeholders	Engagement	Purposes of the integration	Important topics	Examples of results
Employees and their representatives	<p>Employee survey</p> <p>Staff appraisals (such as performance and development dialogue, target agreement, team discussion)</p> <p>Employee representatives / European Works Council</p> <p>Media advisory board at RTL Deutschland</p> <p>Employee networks and topic-specific working groups</p> <p>Materiality assessment</p> <p>Speak-up channels</p> <p>Provision of information via the corporate website, the intranet and social media</p>	Continuous involvement of employees and their representatives in the company's decision-making processes on key employee-related topics	<p>Working conditions</p> <p>Equal treatment and equal opportunities and other labour-related rights</p> <p>Environmental issues (such as climate protection)</p>	<p>Topic-specific indices (e.g. on creativity, entrepreneurship, learning culture, diversity, health & well-being)</p> <p>Participative, partnership-based corporate culture</p> <p>Identifying material sustainability topics for RTL Group</p>
Consumers and end-users	<p>Customer support</p> <p>Feedback options</p> <p>Provision of information via the corporate website</p> <p>Market research/studies</p>	Better understanding of the needs and expectations of consumers and end-users	<p>Information-related effects</p> <p>Personal safety</p> <p>Social inclusion</p>	<p>Improvement and further development of the products and services offered</p> <p>Strengthening customer relationships</p>
Business partners	<p>Supplier due diligence</p> <p>Analysing human rights and environmental risks in the supply chain</p> <p>Speak-up channels</p> <p>Provision of information via the corporate website</p>	Compliance with RTL Group's Supplier Code of Conduct	<p>Working conditions</p> <p>Equal treatment and equal opportunities and other labour-related rights</p> <p>Environmental issues (such as climate protection)</p>	<p>Minimising risks and remedying violations</p> <p>Definition of measures based on the results of the risk analysis and the complaints in the whistleblower system</p> <p>Strengthening relationships with business partners</p>
Financial market participants (investors, analysts, rating agencies, banks, other creditors)	<p>Publication of the annual report and interim results as well as quarterly statements</p> <p>Financial and ESG ratings</p> <p>Investor presentations</p> <p>Investor calls</p> <p>Participation in investor conferences</p>	<p>Provision of useful information</p> <p>Covering information needs</p> <p>Ensuring transparency also with regard to RTL Group's sustainability performance</p>	<p>Compliance with obligations under capital market law</p> <p>Objective and timely reporting</p>	<p>Responding to enquiries from financial market participants</p> <p>Strengthening the long-term basis of trust</p> <p>Securing access to the capital market with attractive financing conditions</p>
Political decision-makers and authorities	<p>Access to dialogue partners</p> <p>Development and communication of positions, facts and further information</p>	<p>Political commitment and lobbying activities</p> <p>Compliance with legal regulations</p>	<p>Respect and protection of intellectual property</p> <p>Freedom and independence of the media</p> <p>Preserving cultural and journalistic diversity</p> <p>Regulation of tech and data</p>	Implementation of legal regulations
Media/journalists	<p>Social media posts</p> <p>Regular press releases</p> <p>Press offices and service centres</p> <p>Media calls on the full-year and half-year financial results</p> <p>Provision of information via the corporate website</p>	<p>Covering information needs</p> <p>Ensuring transparency towards the public, including on RTL Group's sustainability performance</p>	<p>Access to information</p> <p>Objective and timely reporting</p>	<p>Responding to enquiries from the press and public</p> <p>Number of reports in the press</p>
Non-profits	<p>Provide free airtime to charities and non-profit organisations</p> <p>Personal and written exchange</p>	<p>Support for sustainability-related projects</p> <p>Raising awareness and actively contributing to addressing material impacts, risks and opportunities</p>	<p>Responsibility for content</p> <p>LGBTIQ+ topics</p> <p>Environmental issues (such as climate protection and resource consumption)</p>	<p>Answering enquiries</p> <p>Organisation of joint exchange formats</p>

The interests and views of these stakeholders are incorporated into RTL Group's due diligence processes and double materiality assessment (see **IRO-1**) and the company's associated management and decision-making processes. The

Executive Committee is informed of the concerns and expectations of relevant stakeholders on an ad hoc basis by the relevant specialist managers. By including representatives of 'silent stakeholders' (such as nature) in the double materiality assessment process, their interests and views have been incorporated into the identification of impacts, risks and opportunities. This ensures that the perspectives of these groups are reflected in the development of actions, policies and targets.

SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model

The material topics identified as part of the double materiality assessment are shown in the following table. A detailed description of the associated impacts, risks and opportunities – including their characterisation, localisation and time horizons – can be found at the beginning of the topic- and entity-specific sections of this sustainability report.

Material impacts, risks and opportunities

Category	ESRS	Topic	Sub-topic	Sub-sub-topic	Material
Environment	E1	Climate change	Climate change mitigation		I, R, O
			Energy		I, R, O
Social	S1	Own workforce	Working conditions	Secure employment	I
				Working time	I
				Adequate wages	I
				Social dialogue	I
				Freedom of association	I
				Collective bargaining	I
				Work-life balance	I
				Health and safety	I
			Equal treatment and opportunities for all	Gender equality and equal pay for work of equal value	I
				Training and skills development	I
				Measures against violence and harassment in the workplace	I
				Diversity	I
	S4	Consumers and end-users	Information-related impacts		I
			Personal safety		I
			Social inclusion		I
Governance	G1	Business conduct	Corporate culture		I, R, O
			Protection of whistleblowers		I
			Political engagement and lobbying activities		I, R, O
			Management of relationships with suppliers including payment practices		I
			Corruption and bribery		I
Entity-specific			Content responsibility		I
			Creative editorial independence and freedom of expression		I
			(Digital) media literacy		I
			Artificial intelligence		I, R, O
			Handling of data		I
			Intellectual property and copyrights		I, R, O
			Representation of society and access to content		I, R, O

I = Impact, R = Risk, O = Opportunity

Impact, risk and opportunity management

IRO-1 – Description of the process to identify and assess material impacts, risks and opportunities

Material impacts, risks, and opportunities were identified and evaluated through a documented process in alignment with the principle of double materiality. This double materiality assessment was conducted by a dedicated project team, which included employees from RTL Group's Communications & Investor Relations, Legal and Human Resources departments, alongside managers and specialists from across the Group. Given the first-time application of the double materiality principle, the previous process for identifying material, reportable sustainability topics was updated. The new process was structured into the following four steps:

Understanding the corporate context

RTL Group analysed its corporate portfolio (business activities, locations, resources, business relationships and services), taking into account the upstream and downstream stages of the value chain. Key stakeholders were identified, their roles in the assessment process were defined and a mapping of potentially material sustainability topics was carried out.

Key assumption: Certain internal stakeholders were included in the double materiality assessment in order to represent the interests of relevant external stakeholders. The selection was based on criteria such as their function in the company, their expertise in certain subject areas and their relationship to the stakeholder represented. For example, the expectations of financial market participants were taken into account through the involvement of the Investor Relations department, as well as the nature of 'silent stakeholders' through the involvement of those responsible for environment topics.

Identification of material topics and associated impacts, risks and opportunities

The sector-agnostic sustainability topics defined in ESRS 1 section AR 16 were used as the basis for compiling a list of potentially material topics. They served as the starting point for the analysis and were supplemented by sector-specific sustainability topics (for example, from the International Sustainability Standards Board), other topics from materiality assessments already carried out, and other internal regulations (for example, the RTL Group Code of Conduct and Supplier Code of Conduct). Voluntary frameworks and ratings, such as the Global Reporting Initiative, UN Global Compact, EcoVadis, MSCI and Sustainalytics were used as guiding references. This was followed by a grouping of sustainability topics and an initial mapping of the value chain in order to identify areas in the company's own, upstream or downstream business activities that are of particular relevance. Potential, actual, positive and negative impacts as well as risks and opportunities were identified for each sustainability topic on the basis of interviews and online research. The management of the business units, experts and RTL Group's Corporate Centre functions were involved in the identification process. The impacts, risks and opportunities were categorised according to their time of occurrence (short-term: one year or less, medium-term: one to five years, long-term: more than five years).

Assessment

Using a qualitative scoring approach from 1 (lowest) to 5 (highest), the impacts were assessed in terms of their severity, expressed in terms of extent, scope and irreversibility, as well as their probability (depending on the classification as positive/negative and actual/potential). Risks and opportunities were assessed on an analogous scale according to their potential financial extent and probability of occurrence. The assessment and the derivation of material topics were carried out by the project team on the basis of interviews and online research conducted and taking into account existing data (for example, from the existing risk inventory and previous reporting).

Key assumptions: The assessment of impacts, risks and opportunities was carried out at different levels of aggregation depending on the availability of information (for example, at sub-sub-topic level in relation to the company's workforce or at sub-topic level in relation to consumers and end-users). In the case of potential negative impacts on human rights, the severity of the impacts took precedence over their likelihood. Sustainability topics were classified as material if at least one impact, risk or opportunity was equal to or above the selected material threshold, either from an impact or financial materiality perspective or both. Within the used scoring scale from 1 to 5, the material threshold was set at 4. Non-material sustainability topics were those for which no impacts, risks or opportunities were identified and/or for which all impacts, risks or opportunities were below this threshold.

Validation and finalisation

The Executive Committee and the Audit Committee were involved in the double materiality assessment process and were informed and consulted about significant adjustments. Finally, the results of the double materiality assessment were consolidated and material disclosure requirements and ESG-related key figures for reporting were derived. The double materiality assessment was based on existing due diligence processes, such as data from the risk inventory. The annual risk assessment and the initial double materiality assessment were carried out independently of each other, but available information from the risk management process was used to identify the risks as part of the double materiality assessment. In future, RTL Group will consider how the double materiality assessment and risk management can be more coordinated, and processes can be more streamlined. Further information on risk management can be found in **GOV-5**. To reflect the different business models, RTL Group's largest business units – RTL Deutschland, Groupe M6 and Fremantle – have been involved in the double materiality assessment. Through the initial mapping of the value chain and the further interviews and online research, the process explicitly included the impacts in which RTL Group is involved through its own business activities or business relationships. The critical steps

in the double materiality assessment process included, in particular, the identification of suitable internal representatives of key external stakeholders, the identification of impacts, risks and opportunities, and the final assessment. As this was the first time the double materiality assessment had been carried out, following the CSRD methodology, the project team was supported by an external consultancy firm to ensure accordance with the CSRD requirements. In addition, the process of the double materiality assessment and the identified impacts, risks and opportunities were comprehensively documented. RTL Group aims to review the material topics with regard to changes in the Group's portfolio changes (such as acquisitions, disposals) or in business relationships annually.

IRO-2 – Disclosure requirements in ESRS covered by the undertaking's sustainability report

The following table contains all material disclosure requirements that were included in this sustainability report, based on the results of the double materiality assessment.

The identified impacts, risks and opportunities are presented at the beginning of the topic and entity-specific sections of this sustainability report. RTL Group addresses its material impacts, risks and opportunities through various policies, measures and targets. These are described in the sections following the tabular presentation of impacts, risks and opportunities.

The following table indicates where references are made in the chapters. However, this does not imply that the entire section is fully addressed by these references. For more detailed information, please refer to the corresponding section within the report.

Overview of RTL Group's material disclosure requirements

Category	ESRS	Section	Name of disclosure requirement	References outside of the sustainability report
General	General information (ESRS 2)	BP-1	General basis for preparation of the sustainability report	
		BP-2	Disclosures in relation to specific circumstances	Corporate governance (page 85 ff)
		GOV-1	The role of the administrative, management and supervisory bodies	
		GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	
		GOV-3	Integration of sustainability-related performance in incentive schemes	
		GOV-4	Statement on due diligence	
		GOV-5	Risk management and internal controls in sustainability reporting	Corporate governance (page 85 ff)
		SBM-1	Strategy, business model and value chain	Corporate profile (page 40 ff) Review by segments (page 71 ff)
		SBM-2	Interests and views of stakeholders	
		SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	
		IRO-1	Description of the process to identify and assess material impacts, risks and opportunities	
		IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	
Environment	Climate change (ESRS E1)	GOV-3	Integration of sustainability-related performance in incentive scheme	
		SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	
		IRO-1	Description of the processes to identify and assess material climate-related impacts, risks and opportunities	
		E1-1	Transition plan for climate change mitigation	
		E1-2	Policies related to climate change mitigation and adaptation	
		E1-3	Measures and resources in connection with climate protection and adaptation to climate change	
		E1-4	Goals in connection with climate protection and adaptation to climate change	
		E1-5	Energy consumption and energy mix	
		E1-6	Gross GHG emissions in Scope 1, 2 and 3 categories and total GHG emissions	
		E1-7	Removal of greenhouse gases and projects to reduce greenhouse gases, financed via CO ₂ certificates	
		E1-8	Internal CO ₂ pricing	
	EU taxonomy	TAX	Information on the EU taxonomy with regard to taxonomy capability and conformity	

Social	Own workforce (ESRS S1)	SBM-2	Interests and views of stakeholders		
		SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model		
		S1-1	Policies related to own workforce		
		S1-2	Processes for engaging with own workforce and workers’ representatives about impacts		
		S1-3	Processes to remediate negative impacts and channels for own workforce to raise		
		S1-4	Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions		
		S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities		
		S1-6	Characteristics of the undertaking’s employees		
		S1-8	Collective bargaining coverage and social dialogue		
		S1-9	Diversity metrics		
		S1-10	Adequate wages		
		S1-14	Health and safety metrics		
		S1-16	Remuneration metrics (pay gap and total remuneration)		
		S1-17	Incidents, complaints and severe human rights impacts		
		Consumer and end-user (ESRS S4)	SBM-2	Interests and views of stakeholders	
			SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	
			S4-1	Policies in connection with consumers and end-users	
	S4-2		Process for engaging consumers and end-users on material impacts, risks and opportunities		
	S4-3		Procedures to address negative impacts and channels through which consumers and end-users can raise concerns		
	S4-4		Measures in connection with material effects, risks and opportunities		
	S4-5		Objectives in connection with material effects, risks and opportunities		
Governance	Business conduct (ESRS G1)	GOV-1	The role of the administrative, management and supervisory bodies		
		SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model		
		G1-1	Policies in connection with corporate governance		
		G1-2	Management of relationships with suppliers		
		G1-3	Prevention and detection of corruption		
		MDR-T	Requirements for targets		
		G1-4	Confirmed cases of corruption or bribery		
		G1-5	Political influence and lobbying activities		
		G1-6	Payment practices		
		Entity-specific		ES-1	Content responsibility
ES-2	Creative editorial independence & freedom of expression				
ES-3	(Digital) media literacy				
ES-4	Artificial intelligence				
ES-5	Handling data				
ES-6	Intellectual property and copyright				
ES-7	Representation of society and access to content				

The following table contains all ESRS data points that originate from other EU legislation (ESRS 2 Appendix B). It indicates where the corresponding data points can be found in this sustainability report and which data points have been categorised as material, only material in the value chain, not material, not applicable for RTL Group or are not yet reported due to the transitional regulations stipulated in the ESRS.

Overview of ESRS data points from other EU legislation

Disclosure Requirement	Data point	Sustainability information / Annex B	SFDR reference ³⁵	Pillar 3 reference ³⁶	Benchmark regulation reference ³⁷	EU Climate Law Reference ³⁸	Material ³⁹
ESRS 2 GOV-1	21 (d)	Board's gender diversity	X		X		Yes
ESRS 2 GOV-1	21 (e)	Percentage of board members who are independent			X		Yes
ESRS 2 GOV-4	30	Statement on due diligence	X				Yes
ESRS 2 SBM-1	40 (d) i	Involvement in activities related to fossil fuel activities	X	X	X		No
ESRS 2 SBM-1	40 (d) ii	Involvement in activities related to chemical production	X		X		No
ESRS 2 SBM-1	40 (d) iii	Involvement in activities related to controversial weapons	X		X		No
ESRS 2 SBM-1	40 (d) iv	Involvement in activities related to cultivation and production of tobacco			X		No
ESRS E1-1	14	Transition plan to reach climate neutrality by 2050				X	No
ESRS E1-1	16 (g)	Undertakings excluded from Paris-aligned Benchmarks		X	X		No
ESRS E1-4	34	GHG emission reduction targets	X	X	X		Yes
ESRS E1-5	38	Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors)	X				Yes
ESRS E1-5	37	Energy consumption and mix	X				Yes
ESRS E1-5	40-43	Energy intensity associated with activities in high climate impact sectors	X				Yes
ESRS E1-6	44	Gross Scope 1, 2, 3 and Total GHG emissions	X	X	X		Yes
ESRS E1-6	53-55	Gross GHG emissions intensity	X	X	X		Yes
ESRS E1-7	56	GHG removals and carbon credits				X	Yes
ESRS E1-9	66	Exposure of the benchmark portfolio to climate-related physical risks			X		Phase-in
ESRS E1-9	66 (a); 66 (c)	Disaggregation of monetary amounts by acute and chronic physical risk; Location of significant assets at material physical risk		X			Phase-in
ESRS E1-9	67 (c)	Breakdown of the carrying value of its real estate assets by energy-efficiency classes		X			Phase-in
ESRS E1-9	69	Degree of exposure of the portfolio to climate-related opportunities			X		Phase-in
ESRS E2-4	28	Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil	X				No
ESRS E3-1	9	Water and marine resources	X				No
ESRS E3-1	13	Dedicated policy related to water and marine resources	X				No
ESRS E3-1	14	Sustainable oceans and seas	X				No
ESRS E3-4	28 (c)	Total water recycled and reused	X				No
ESRS E3-4	29	Total water consumption in m ³ per net revenue on own operations	X				No
ESRS 2 SBM-3 – E4	16 (a) i	List of sites with details of activities that have a negative impact on areas with biodiversity in need of protection	X				No
ESRS 2 SBM-3 – E4	16 (b)	Material negative impacts in terms of land degradation, desertification or soil sealing	X				No
ESRS 2 SBM-3 – E4	16 (c)	Activities with an impact on endangered species	X				No
ESRS E4-2	24 (b)	Sustainable land / agriculture practices or policies	X				No

³⁵ Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector

³⁶ Regulation (EU) 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (Capital Requirements Regulation)

³⁷ Regulation (EU) 2016/1011 of the European Parliament and of the Council of 8 June 2016 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No 596/2014

³⁸ Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law')

³⁹ Material data points that are not yet reported in 2024 due to the transitional arrangements are labelled as 'Phase-in'

ESRS E4-2	24 (c)	Sustainable oceans / seas practices or policies	X			No
ESRS E4-2	24 (d)	Policies to address deforestation	X			No
ESRS E5-5	37 (d)	Non-recycled waste paragraph	X			No
ESRS E5-5	39	Hazardous waste and radioactive waste	X			No
ESRS 2 SBM3 – S1	14 (f)	Risk of incidents of forced labour	X			No
ESRS 2 SBM3 – S1	14 (g)	Risk of incidents of child labour	X			No
ESRS S1-1	20	Human rights policy commitments	X			Yes
ESRS S1-1	21	Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8		X		Yes
ESRS S1-1	22	Processes and measures for preventing trafficking in human beings	X			Yes
ESRS S1-1	23	Workplace accident prevention policy or management system	X			Yes
ESRS S1-3	32 (c)	Grievance/complaints handling mechanisms	X			Yes
ESRS S1-14	88 (b) and (c)	Number of fatalities and number and rate of work-related accidents	X			Yes
ESRS S1-14	88 (e)	Number of days lost to injuries, accidents, fatalities or illness paragraph	X	X		Phase-in
ESRS S1-16	97 (a)	Unadjusted gender pay gap	X			Yes
ESRS S1-16	97 (b)	Excessive CEO pay ratio	X	X		Yes
ESRS S1-17	103 (a)	Incidents of discrimination	X			Yes
ESRS S1-17	104 (a)	Non-respect of UNGPs on Business and Human Rights and OECD Guidelines	X			Yes
ESRS 2 SBM3 – S2	11 (b)	Significant risk of child labour or forced labour in the value chain	X			No
ESRS S2-1	17	Human rights policy commitments	X			No
ESRS S2-1	18	Policies related to value chain workers	X			No
ESRS S2-1	19	Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines	X	X		No
ESRS S2-1	19	Due diligence policies on issues addressed by the fundamental International Labour Organisation Conventions 1 to 8		X		No
ESRS S2-4	36	Human rights issues and incidents connected to its upstream and downstream value chain	X			No
ESRS S3-1	16	Human rights policy commitments	X			No
ESRS S3-1	17	non-respect of UNGPs on Business and Human Rights, ILO principles or OECD guidelines	X	X		No
ESRS S3-4	36	Human rights issues and incidents paragraph 36	x			No
ESRS S4-1	16	Policies related to consumers and end-users	X	X		Yes
ESRS S4-1	17	Non-respect of UNGPs on Business and Human Rights and OECD guidelines	X			Yes
ESRS S4-4	35	Human rights issues and incidents	X	X		Yes
ESRS G1-1	10 (b)	United Nations Convention against Corruption	X			Yes
ESRS G1-1	10 (d)	Protection of whistleblowers	X			Yes
ESRS G1-4	24 (a)	Fines for violation of anti-corruption and anti-bribery laws	X			Yes
ESRS G1-4	24 (b)	Standards of anti-corruption and anti-bribery	X	X		Yes

Environment

RTL Group is aware of the great responsibility that comes with being an opinion former and information provider in society. The company strives to conserve natural resources and minimise negative impacts on the environment and the climate. Since 2008, RTL Group has measured and published its carbon footprint every two years, and annually since 2015. These indicators illustrate the development of RTL Group's environmental impact at various levels of the company and support the assessment of impacts, risks and opportunities as well as reporting to business partners. They also serve as a basis of information for the Executive Committee as well as for external ESG ratings. RTL Group has published an environmental statement on its corporate website in recent years. A Group-wide environmental policy geared towards CSRD was introduced in 2024.

E1 Climate change

RTL Group views climate change as a serious challenge for society and the economy. The company supports the international community's goal of limiting global warming to well below 2 degrees Celsius. Against this backdrop, RTL Group is committed to sustainable production and procurement as well as the responsible and efficient use of energy. RTL Group sees digitalisation powered with renewable energy as an opportunity to avoid and reduce GHG emissions in its value chain.

GOV-3 – Inclusion of sustainability-related performance in incentive schemes

RTL Group's remuneration system includes a short-term performance-related remuneration component known as the STIP (short-term incentive plan). Sustainability-related targets have been set in the STIP for 2024 for executives at Groupe M6 in relation to the number of news programmes covering environmental topics and in relation to the reduction of energy consumption, weighting for 5 per cent of the maximum bonus payout. Moreover, for all other RTL Group business units the 2024 STIP included as a target the CSRD readiness – in other words, preparing the company's processes and organisation for the implementation of CSRD targets, including environmental targets.

SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model

The following table presents the material topics and their respective impacts, risks and opportunities (IROs) in relation to climate change that were identified as part of the double materiality assessment. RTL Group addresses its material IROs through transition plans, various policies, measures and targets. These are explained in more detail in **E1-1** to **E1-4**.

Material impacts, risks and opportunities

Topic	Sub-topic	Description of IRO	Categorisation of IRO	Localisation of IRO	Time horizon of IRO
Environment	Climate change mitigation	Implementing sustainable practices can enhance a company's brand image and reputation. This can attract environmentally conscious investors, clients and employees, providing a competitive advantage.	Opportunity	Upstream, own operations, downstream	Medium term, long term
		Companies can invest in energy-efficient technologies and infrastructure to reduce their carbon footprint. This includes optimising data centres, using energy-efficient hardware, and transitioning to renewable energy sources like solar or wind power.	Opportunity	Upstream, own operations, downstream	Medium term, long term
		Ad-technology platforms can leverage their data capabilities to drive sustainability initiatives. By analysing user behaviour and preferences, they can deliver targeted advertisements promoting sustainable products and behaviours. This can encourage consumers to make environmentally conscious choices.	Opportunity	Upstream, own operations	Medium term, long term
		Emissions can result from the transportation of equipment, crews, and talent to and from production locations and broadcasting facilities. This includes emissions from vehicles, flights, and logistics operations.	Impact Negative Actual	Upstream	Medium term, long term
		Streaming services require significant energy resources for data storage, transmission, and server infrastructure. As the demand for streaming services grows, the energy consumption associated with these operations may increase, contributing to carbon emissions and environmental impact.	Risk	Upstream, own operations, downstream	Medium term, long term
	Energy	Streaming consumes significant amounts of energy. Using green energy can contribute to the reduction of climate change.	Impact Positive Potential	Own operations	Short term, medium term
		Broadcasting is very energy intensive. Using green energy can contribute to the reduction of climate change.	Impact Positive Potential	Own operations	Short term, medium term
		Companies can transition to renewable energy sources, such as solar or wind power, to power their production activities. This can significantly reduce energy emissions and showcase a commitment to sustainable practices.	Opportunity	Upstream, own operations	Medium term, long term
		Streaming activities rely on data centres and servers to store and process large amounts of content. These facilities consume significant amounts of energy for cooling systems, data processing, and maintaining uninterrupted operations, which impacts climate change negatively.	Impact Negative Actual	Own operations	Short term, medium term
		Broadcasting and streaming are very energy intensive which can lead to negative climate change impacts.	Impact Negative Actual	Own operations	Short term, medium term
		Broadcasting and streaming require energy consumption on user devices such as smartphones, tablets, computers and smart TVs.	Impact Negative Actual	Downstream	Short term, medium term
		Ad-technology relies heavily on data centres to store and process vast amounts of data. These data centres consume significant amounts of energy for cooling systems, data processing, and maintaining uninterrupted operations, resulting in GHG emissions.	Impact Negative Actual	Own operations	Short term, medium term
		Energy consumption associated with data transfer, communication protocols, and network infrastructure lead to GHG emissions.	Impact Negative Actual	Downstream	Short term, medium term
		Energy consumption by end-users who access news content through digital devices such as smartphones, tablets and computers. Energy consumption by data centres, servers, and network equipment that facilitate the delivery of news content over the internet. Energy consumption associated with the printing, transportation, and delivery of physical newspapers or magazines. Energy consumption by television or radio broadcasting stations that transmit news content over the airwaves. Energy consumption in retail outlets that sell physical copies of newspapers or magazines.	Impact Negative Actual	Downstream	Short term, medium term
		Governments and regulatory bodies may introduce stricter regulations on energy consumption and emissions in the industry. Compliance with these regulations may require investments in energy-efficient equipment, renewable energy sources, and sustainable production methods.	Risk	Upstream, own operations	Medium term, long term

Management of impacts, risks and opportunities

IRO-1 – Description of procedures for the identification and assessment of material climate-related impacts, risks and opportunities

As part of the implementation of the CSRD, RTL Group carried out a comprehensive analysis of climate-related risks and opportunities in the course of 2024. The analysis covers all business units and relevant parts of the value chain. As part of the analysis, both risks associated with the transition to a low-emission economy and society (transition risks) and risks from climate-related events such as extreme weather events (physical risks) were analysed.

RTL Group selected the IPCC (Intergovernmental Panel on Climate Change) scenario SSP5-8.5 for the climate-related scenario analysis of physical risks. This scenario is a worst-case scenario with high emissions and high global warming, which ensures that serious physical climate risks are included in the analysis. The International Energy Agency's (IEA) widely recognised Net Zero Emissions 2050 scenario, utilised by leading institutions, was used to analyse transition risks. The geographical granularity and the comprehensive availability of data were also decisive factors in the choice of the two scenarios. Both the analysis of transition risks and the analysis of physical risks were carried out for short-term (up to 2030), medium-term (up to 2040) and long-term periods (up to 2050). The three time horizons were defined in accordance with the established approaches and guidelines of the Task Force on Climate-Related Financial Disclosures (TCFD).

The main locations of all RTL Group business units were included in the analysis of physical climate risks. The focus was on economic activities that could potentially be affected by physical risks, for example through loss of revenue as a result of operational disruptions or high repair costs for buildings and operating equipment following extreme weather events. Risks from the value chains, on the other hand, were assessed at an aggregated level, as RTL Group is not dependent on individual suppliers or customers. The climate risks to which RTL Group is exposed were determined using climate models and location data. Sensitivity was analysed taking into account the type of economic activities at each selected location. The risks were not quantified in 2024. The analysis did not result in any climate-related risks or opportunities relevant to the risks and opportunities report.

The analysis included an assessment of the most important cost drivers (such as energy costs and CO₂ costs), assets, procurement activities and the markets in which the business units operate. This comprehensive approach ensured that business areas with potential transition risks and opportunities could be identified and prioritised for further detailed analyses. Transition risks were not quantified in 2024. As an outcome of the analysis, management assumes, that the business models, products and services as well as cost structures can be adapted to the consequences of advancing climate change. The results of the analysis of climate-related risks and opportunities are summarised in the following table.

Risks and opportunities derived from climate-related scenario analysis of physical risks

Type of hazard	Hazard/ transition event	Description
Physical – wind	Acute: storm, cyclone, tornado	The majority of the analysed locations are potentially affected by storms (including blizzards, dust and sandstorms), which can lead to damage to buildings. In some cases, there may be interruptions to operations, particularly if production facilities have to be partially or completely closed for repair work. In addition, some of the locations analysed are potentially affected by tropical cyclones or tornadoes.
Physical – temperature	Acute: heatwave, forest and wildfires Chronic: heat stress	Some of the locations analysed are at risk of heatwaves, which can lead to higher energy costs for cooling and lower employee productivity. In addition, there is a risk of an increasing number of heat stress days at some locations, which can also lead to higher energy costs for cooling and lower employee productivity.
Physical – water	Acute: floods, drought, heavy rainfall	Overall, the water-related risks are assessed as low.
Physical – solids	Acute: ground subsidence, landslide	At individual locations, subsidence can lead to structural damage and thus to business interruptions.
Transitory – political and legal framework conditions	Higher pricing of GHG emissions, requirements and regulation of existing production processes	The pricing of GHG emissions is the most relevant transition risk. The Group's larger business units also generate higher emissions (RTL Deutschland, Groupe M6, Fremantle) and are thus more affected by rising CO ₂ prices. Stricter energy efficiency regulations could pose a risk for print-related activities in particular.
Transitory – procurement markets	Rising raw material costs	The availability of recycled paper in particular could pose a risk of rising prices for RTL Deutschland's magazine business in the future.

E1-1 – Transition plan for climate protection

RTL Group is affected by the consequences of climate change and contributes to the increase in GHG emissions in the atmosphere through its international business activities in the media sector. RTL Group takes its responsibility in the

transition to a low-carbon economic system seriously and has been pursuing a climate target to reduce emissions since 2020. RTL Group's previous, current and planned climate protection activities relate to the short- and medium-term period from 2018 to 2030. Accordingly, the company is not currently pursuing a long-term transition plan to achieve complete climate neutrality by 2050 in line with the Paris Agreement and the requirements of the ESRS.

According to RTL Group's current climate target, the company's GHG emissions reported in the base year 2018 are to be reduced by 50 per cent by 2030. RTL Group's target is part of Bertelsmann Group's climate target which was validated by the Science Based Targets Initiative (SBTi) in March 2021. According to SBTi, the Bertelsmann Group target's level of ambition for Scope 1 and Scope 2 corresponds to the 1.5 degrees Celsius target of the Paris Climate Agreement. As part of the adjustments made to the Scope 3 reporting methods in the current reporting year, RTL Group has included additional emission categories and additional emission sources within reported emission categories that are not included in the base year 2018. RTL Group therefore plans to revise its climate target in the 2025 financial year. In this context, the company is also examining the development of a transition plan for climate protection by 2050 in line with the ESRS in 2025. As a leading entertainment company, RTL Group is not excluded from the EU Paris-aligned benchmarks in accordance with the exclusion criteria stated in Articles 12.1 (d) to (g) and 12.2 of Commission Delegated Regulation (EU) 2020/1818 (Climate Benchmark Standards Regulation).

E1-2 – Policies in connection with climate protection and adaptation to climate change

RTL Group considers environmental protection to be an important part of its corporate responsibility. This is expressed in its environmental policy. In addition, the RTL Group Code of Conduct sets out further requirements that RTL Group and its employees are committed to upholding. Furthermore, the RTL Group Supplier Code of Conduct specifies the expectations and requirements for RTL Group's business partners. A detailed description of these regulations can be found in **S1 Own workforce** and **S4 Consumers and end-users**.

RTL Group Environmental Policy

RTL Group's Environmental Policy expresses the shared understanding of environmental protection at RTL Group, the aspiration and the required organisational framework to continuously improve the company's environmental performance. The environmental issues addressed include 'Climate protection and energy' (energy efficiency, use of renewable energies) and 'Adaptation to climate change'. The policy also addresses other non-material environmental topics including 'Minimisation of environmental impacts (pollution)', 'Protection of water resources', 'Intact ecosystems and sustainable forestry', as well as 'Resource efficiency and circular economy'.

On the topic of climate change, the policy describes RTL Group's 2030 climate target, which is described in detail in **E1-4**. With regard to energy, energy conservation, efficient energy use and the expansion of renewable energies are emphasised as important levers for reducing GHG emissions. The procurement of renewable energy is an important requirement for all locations that purchase more than 100 megawatt hours of electricity. The policy also describes requirements for the expansion of renewable energy generation, such as photovoltaic systems at the Group's own sites, and the promotion of environmentally conscious behaviour among employees.

RTL Group has published an environmental statement on its website in recent years. A Group-wide environmental policy geared towards CSRD was implemented and communicated in 2024. The policy is available on the RTL Group intranet and is reviewed every two years. At the highest level, the RTL Group Executive Committee determines the content of this policy as well as Group-wide goals. Responsibility for implementing the policy, environmental targets and operational environmental management lies with the business units' management teams.

The environmental policy applies to RTL Group SA and CLT-UFA SA and all of their controlled subsidiaries (owned by more than 50 per cent, directly or indirectly under board control, or otherwise controlled), while respecting any special corporate governance requirements that apply to RTL Group companies that are not 100 per cent owned (such as Groupe M6). The direct scope of the policy therefore covers RTL Group's own business activities. Through decisions and measures derived from the policy, such as procurement behaviour or sustainable product offerings, as well as references to other regulations such as the RTL Group Supplier Code of Conduct, the policy also has an indirect effect on upstream and downstream stages of the value chain.

E1-3 – Measures and resources related to climate change mitigation and adaptation

RTL Group's 2030 climate target prioritises measures to avoid and reduce emissions over offsetting remaining emissions. Based on the Group target, separate targets were derived for RTL Group's business units and corresponding measures identified.

In 2024, RTL Group's businesses took efforts to enhance the approaches to measure GHG emissions. A new GHG Accounting Manual for TV and Film Productions was implemented to enhance the data collection procedures.

The most important climate protection measures in relation to own business activities included increasing energy efficiency, electrification of fossil fuel-powered systems, and the further expansion and use of renewable energies. In addition, numerous actions were initiated to optimise products and services to reduce GHG emissions:

- RTL Deutschland pushed ahead with the introduction of energy management system in accordance with the ISO 50001 standard during the reporting year. The external certification is expected to be completed in 2025.
- The implementation of a heat recovery system at RTL Group's data centre in Luxembourg in Q4 2023 led to a significant reduction of heat consumption in the reporting year. In addition, a heat pump was installed at RTL Hungary avoiding heat from natural gas and related GHG emissions.
- In 2024, 96 per cent of the electricity purchased was obtained from renewable energy sources using green electricity tariffs or guarantees of origin.
- New photovoltaic systems were installed at Groupe M6 in Neuilly-sur-Seine and at RTL Nederland in Hilversum. A total of 280 megawatt hours of electricity consumption was from own photovoltaic production.
- In the reporting year, numerous TV and film productions were certified according to regional sustainability standards. These included, for example, *RTL-Spendenmarathon* and four shows by UFA that received the green motion label in Germany as well as several productions by Groupe M6 that were awarded the ecoprod label in France.
- The number of productions whose carbon footprint was determined by means of regional industry initiatives such as Green Motion (Germany), Albert (United Kingdom, the Netherlands) and Carbon'Clap (France) increased significantly. For example, at RTL Nederland, the Albert-certified programme hours led to savings of more than 1,600 tonnes of CO₂ equivalent in the reporting year.

The implementation of necessary actions and initiatives to reach the climate target depends on various factors such as supply of green technology and low-carbon services as well as demand for green products and solutions. Initiatives are not dependent on availability and allocation of resources.

Targets and metrics

E1-4 – Targets related to climate change mitigation and adaptation

RTL Group supports the international community's goal of limiting global warming to well below 2 degrees Celsius in line with the Paris Climate Agreement. The Group aims to reduce its direct and indirect GHG emissions (Scope 1, Scope 2 and Scope 3) by 50 per cent by 2030 compared to the base year 2018. The target is part of Bertelsmann's Group climate target which was validated by the Science Based Targets Initiative (SBTi) in March 2021. Unavoidable emissions are to be offset by 2030. The SBTi methodology is subject to inherent uncertainties with regard to the underlying scientific findings and forward-looking assumptions on the level of GHG emission reductions required to achieve climate targets.

The 50 per cent reduction target is a combined target covering Scope 1, 2 and 3 GHG emissions (market-based) and had been developed applying the SBTi V4.1 criteria following the absolute contraction approach. No sectoral decarbonisation pathway had been applied in the target setting process. The baseline 2018 covers Scope 1, Scope 2 and the following Scope 3 categories: 3.1 (only emissions related to TV and film productions and office paper), 3.2 (only capital expenditures related to IT devices), 3.3, 3.4, 3.5, 3.6, 3.7, 3.9 and 3.12. The baseline and target definitions exclude divestments and discontinued operations. In 2024, methodological adjustments were made to GHG accounting. In Scope 3 category 3.1 'Purchasing of goods and services', the quantification of certain other costs was carried out for the first time using an expenditure-based calculation methodology. Furthermore, additional Scope 3 emissions categories were included (Scope 3.2 'Capital goods' and Scope 3.15 'Investments') (see E1-6). These adjustments resulted in the reporting additional emissions amounting to 172,818 tonnes of CO₂ equivalent for the reporting year. Due to the revised methods for Scope 3 reporting in 2024, an adjustment of the base year 2018 values and a revision of the 2030 target is planned for 2025.

Targets related to climate mitigation

in tonnes of CO ₂ e	Retrospective		Milestones and Target Years	
	2018 ⁴⁰	2024	2030	Annual % of target / base year 2018
Scope 1, 2 and 3 (combined) – GHG emissions target definition	279,100	197,453	139,600	4.2
New scope 3 GHG-emissions sources added in 2024		172,818		
Excluded GHG emissions from discontinued operations		21,466		
Scope 1, 2 and 3 (combined) – GHG emissions (market-based)		391,737		

Based on the GHG emission sources reported in the base year 2018, RTL Group was able to achieve a reduction of 29 per cent until the end of 2024. This reduction reflects both a significant reduction in the print magazine business due to lower carbon paper supply, optimised print services, a downturn of magazine production volumes and progress in the other key reduction levers identified.

Important levers for reducing GHG emissions at own operations, RTL Group is endeavouring to increase energy efficiency and expand the use of renewable energy. RTL Group aims to source 100 per cent of its electricity from renewable sources. To achieve this goal, the company uses market instruments such as contractual supply agreements (green electricity tariffs) or guarantees of origin (see **E1-5**). In addition, the expansion of its own production of green electricity through photovoltaic systems and the switch from fossil heating systems to heat pumps at its locations contributes to decarbonisation.

As an entertainment company, the decarbonisation of TV and film productions is the biggest lever for RTL Group – both for own productions as well as for content produced by others. Therefore, the participation in industry initiatives to develop and implement green production standards and carbon calculation tools is another key lever to achieve the climate target. Green productions require a change of current production practices of which travel, energy use in studios and at locations, and material consumption are the biggest carbon emission drivers.

An important lever on the upstream value chain is the work with suppliers including cloud service providers and data centre operators on the use of renewable energies, on increasing energy and resource efficiency, and on the use of bio-based and recycling-based materials.

E1-5 – Energy consumption and energy mix

Energy consumption and the energy mix are important issues in terms of achieving RTL Group's 2030 climate target. Although increasing digitalisation is making the company less dependent on limited natural resources, the energy consumption caused by data use is increasing. In addition to increasing energy efficiency, RTL Group is focusing on the increased use of renewable energy in all business units and with suppliers such as external IT service providers.

RTL Group strives to further increase energy efficiency in its businesses worldwide, for example through the consistent use of energy-saving and energy-efficient equipment and through the environmentally conscious behaviour of its employees. Switching energy procurement to green electricity plays a key role in decarbonising RTL Group's business activities. The transparency of energy consumption on RTL Group's Green.screen IT platform enables cross-site comparison and exchange.

§ Principles of reporting: Energy consumption relates to owned and rented office locations, studios for TV and film content production, as well as the company's own vehicle fleet. The perimeter of Scope 1 and Scope 2 emissions related to energy use differs slightly from the disclosed energy consumption, as a minor share of the disclosed energy consumption comes from leased office buildings without operational control. Emissions from sites without operational control are disclosed in Scope 3.8 category – upstream leased assets together with indirect emissions from TV and film studios not operated by RTL Group. Energy consumption was mainly determined using meter readings, reports from energy suppliers, confirmations from landlords or petrol receipts. For companies with fewer than 50 employees whose business activities are not considered energy-intensive, energy consumption is calculated using an estimation method. For the estimation, the data per employee collected from comparable locations is used and extrapolated on the basis of the employee figures of the companies not included in the data collection. At less than 1 per cent, the share of electricity consumption determined using estimation methods only makes a minor contribution to RTL Group's

⁴⁰ Divestments and discontinued operations excluded: SpotX, RTL Belgium, RTL Croatia and RTL Nederland; Baseline 2018 includes acquisition of print magazine business G+J but excludes acquisitions from Fremantle (around 4,500 tonnes)

total electricity consumption. Energy consumption is recognised on the basis of contractual supply agreements and guarantees of origin (market-based). Accordingly, the vast majority of electricity consumption is reported as electricity from renewable energy sources. It is not reported according to the electricity mix of the respective location (location-based).

Energy consumption and energy mix

in megawatt hours (MWh)	2024
Fuel consumption from coal and coal products	–
Fuel consumption from crude oil and petroleum products	10,362
Fuel consumption from natural gas	7,330
Fuel consumption from other fossil sources	–
Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources	16,648
Total fossil energy consumption	34,340
Share of fossil sources in total energy consumption (in %)	34
Consumption from nuclear sources	–
Share of consumption from nuclear sources in total energy consumption (in %)	–
Fuel consumption for renewable sources, including biomass	–
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	65,397
The consumption of self-generated non-fuel renewable energy	284
Total renewable energy consumption	65,681
Share of renewable sources in total energy consumption (in %)	66
Total energy consumption	100,020

In 2024, total energy consumption of own operations amounted to 100,020 MWh. The consistent transition to renewable energy through the use of green electricity tariffs and guarantees of origin, along with the implementation of heat pumps and the expansion of photovoltaic systems at company-owned locations significantly contributed to the increase in the share of renewable sources in total energy consumption to 66 per cent.

In the reporting year, almost all of the electricity purchased was sourced from renewable sources using contractual supply agreements and guarantees of origin. This means that the share of green electricity in electricity purchases at all reported locations was 96 per cent.

E1-6 – GHG gross emissions in Scope 1, 2 and 3 categories and total GHG emissions

GHG emissions are recognised in accordance with the Corporate Accounting and Reporting Standard, the Scope 2 Guidance and in line with the Corporate Value Chain (Scope 3) standard of the GHG Protocol. In accordance with the GHG Protocol, emissions are reported in three different categories: Scope 1, Scope 2 and Scope 3.

Scope 1 refers to direct emissions from RTL Group that result, for example, from on-site heat generation and from company cars. GHG emissions in connection with the generation of purchased energy (electricity or district heating) are included in Scope 2 emissions. These emissions arise during energy generation at the supplier and are therefore only indirectly attributable to RTL Group's businesses. RTL Group recognises purchased electricity, purchased heat, steam and cooling as well as energy from on-site facilities that are billed by the landlord based on consumption as Scope 2 emissions.

Scope 2 GHG emissions attributable to purchased energy are calculated using two different approaches: the location-based method and the market-based method. RTL Group uses the IEA's national emission values for the location-based method. To determine market-based Scope 2 GHG emissions, contractually agreed instruments such as guarantees of origin and green electricity tariffs, or supplier-specific emission factors are used. In contrast to the location-based methodology, the market-based approach gives RTL Group the opportunity to influence the GHG emission factor. For this reason, RTL Group uses market-based GHG emissions as part of its climate target.

The relevant indirect emissions (Scope 3) from the value chain are also taken into account. In accordance with the GHG Protocol Corporate Value Chain (Scope 3) standard, this includes both upstream emission sources such as the purchase of goods and services, the transport of materials and products and the mobility of employees, as well as downstream emissions such as the distribution of printed magazines of RTL Deutschland. Indirect use-phase emissions related to the use of digital media such as distribution of content (beyond services paid by RTL Group) as well as energy consumption of devices of the end user are excluded. Scope 3 emissions are divided into 15 categories in accordance with the GHG Protocol. The materiality of each of the 15 Scope 3 categories was determined using an

expenditure-based materiality assessment. The categories included in the calculation are listed in the table on GHG emissions. Only four categories were excluded from the calculation – processing of products sold, use of products sold, downstream leased assets and franchises – as they were not considered relevant for RTL Group.

§ Principles of reporting: When calculating GHG emissions, RTL Group takes into account the climate-impacting GHGs carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O) and fluorinated gases (F-gases). They are reported in CO₂ equivalents (CO₂ e), taking into account the global warming potentials of the IPCC 5th Assessment Report (GWP 100 AR 5 IPCC). The activity and operating data used for the calculation are obtained from internal Group systems, in particular from the production, transport management and accounting systems. To calculate GHG emissions, RTL Group uses specific emission factors from suppliers (if reliably available), industry-wide benchmarks or data from public and non-public data sources. In particular, RTL Group uses the following data sets:

- IEA (2024): country-specific data for Scope 2 emissions from electricity purchases and related Scope 3 life cycle upstream emissions
- Department for Energy Security and Net Zero, UK (2024): emissions data for transport, waste or waste logistics (Scope 3)
- Agence de la Transition Ecologique (ADEME): emissions data from Base Carbone v23.2
- Federal Environment Agency, Germany: selected energy- and material-related emission data (Scope 1 and 3) from ProBas database
- Federal Environment Agency, Germany (March 2024): global warming potentials (GWP100) of hydro(chloro)fluorinated and perfluorinated hydrocarbons (HFCs, HCFCs and PFCs) and other perfluorinated compounds

Specific emissions from suppliers are used if they have been determined on the basis of product-related GHG accounting standards such as ISO 14067 or the GHG Protocol as well as standard industry procedures. For TV and film productions, national industry approaches such as Albert (UK, the Netherlands), Greenshooting Carbon Calculator (Germany), and Carbon'Clap of EcoProd (France) are used. For its print magazine business in Germany, RTL Deutschland uses GHG emissions data from paper manufacturers in accordance with the ten toes of paper's carbon footprint of CEPI (Confederation of European Paper Industries) and Paper Profile, and emissions data from printing service providers in accordance with the Intergraph Roadmap of the European Association of National Printing Industry Organisations. The amount of primary data used from suppliers or other partners in the value chain cannot be reliably determined due to the complexity of Group-wide GHG accounting, and the involvement of a large number of Group companies and is estimated by the company at around 10 to 20 per cent.

Where no activity-related data was available for certain emission sources in the Scope 3.1 category and for the Scope 3.2 and Scope 3.15 categories, data from the internal financial systems and emission factors from a multi-regional, ecologically extended input-output database (CEDA by Watershed) were used. For companies with fewer than 50 employees whose business activities are not considered emission-intensive, the GHG emissions are determined using estimation methods. At less than 1 per cent, the share of these GHG emissions determined using estimation methods makes an insignificant contribution to RTL Group's total emissions.

GHG emissions

in tonnes of CO ₂ e	Retrospective		Milestones and target years	
	2018 ⁴¹	2024	2030 ⁴²	Annual % target / base year 2018
Scope 1 GHG emissions				
Gross Scope 1 GHG emissions		4,817		
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (in %)		47		
Scope 2 GHG emissions				
Gross location-based Scope 2 GHG emissions		19,315		
Gross market-based Scope 2 GHG emissions		3,432		
Significant Scope 3 GHG emissions				
Total gross indirect (Scope 3) GHG emissions		383,488		
1 Purchased goods and services		207,255		
2 Capital goods		10,281		
3 Fuel and energy-related activities (not included in Scope 1 or Scope 2)		7,430		
4 Upstream transportation and distribution		2,984		
5 Waste generated in operations		326		
6 Business travelling		62,091		
7 Employee commuting		10,657		
8 Upstream leased assets		23,307		
9 Downstream transportation		1,139		
10 Processing of sold products		–		
11 Use of sold products		–		
12 End-of-life treatment of sold products		187		
13 Downstream leased assets		–		
14 Franchises		–		
15 Investments		57,830		
Total GHG emissions (market-based)		391,737		
Total GHG emissions (location-based)		407,620		

In 2024, total direct and indirect GHG emissions (Scope 1, 2 and 3, market-related) amounted to 391,737 tonnes of CO₂ equivalent. Of this, about 1 per cent were direct emissions (Scope 1) and 99 per cent were indirect emissions (Scope 2 and Scope 3).

GHG intensity based on revenues

GHG intensity-based revenues (on pro forma basis including RTL Nederland) is calculated as the ratio of total GHG emissions to RTL Group's revenues and amounted to 60 metric tonnes CO₂ equivalent/million euro (location based) and to 58 metric tonnes CO₂ equivalent/million euro (market based) for the year 2024.

E1-7 – Greenhouse gas removals and projects to reduce greenhouse gases, financed via CO₂ certificates

Following RTL Group's climate target, offsetting activities are limited to date. The scope of the reduction or removal of GHG emissions through climate protection projects outside the value chain, which were financed with the purchase of CO₂ certificates, amounted to 1,526 tonnes of CO₂ in 2024. Certificates amounting to 791 tonnes of CO₂ were already cancelled in the reporting year. The cancellation of the remaining CO₂ certificates amounting to 735 tonnes of CO₂ will take place after the GHG balance sheet has been prepared in the first quarter of 2025.

⁴¹ Figures not comparable due to methodological adjustments made to the Scope 3 accounting in 2024

⁴² Detailed breakdown not applicable as the Bertelsmann 2030 climate target relates to Scope 1, 2 and 3 related GHG emissions as a whole (see E1-4)

Total GHG removals and projects to reduce GHGs

	2024 in tonnes of CO ₂ or percentage
Total GHG removals in own operations and in upstream and downstream value chain	–
Total GHG removals and reductions outside own operations and outside upstream and downstream value chain	1,526
Total amount of GHG removals and GHG reduction projects	1,526
Carbon credits cancelled in the reporting year	791
Share of biogenic sinks (in %)	–
Share of technological sinks (in %)	–
Share of removal projects (in %)	–
Share of reduction projects (in %)	100
Share of quality standard VCS (in %)	100
Share issued from projects in the EU (in %)	–

CO₂ certificates that will be cancelled in the future

	2025 in tonnes of CO ₂ or percentage
Total	735

E1-8 – Internal CO₂ pricing

RTL Group uses scenario analyses to identify potential future costs from the GHG emissions by the company in the future.

For the price development, the company uses price scenarios from the IEA and other sources, from which the company derives internal CO₂ shadow prices differentiated by region for the years 2025 to 2050. In addition to internal CO₂ prices for regulated markets (emissions trading systems or taxes), RTL Group also uses internal assumptions for the price development of climate protection certificates (compensation measures: see E1-7).

RTL Group uses these internal CO₂ shadow prices exclusively to simulate the potential costs of future GHG emissions (Scope 1, Scope 2 and Scope 3) and considers these when assessing the economic viability of decarbonisation measures required to achieve its climate targets (see E1-4).

In the consolidated financial statements, these are not considered, neither in the determination of the useful life and residual value of assets nor in the impairment of assets or the measurement of the fair value of assets acquired through business combinations.

EU taxonomy

With the EU taxonomy, the European Commission has created a system to classify economic activities based on certain criteria with regard to their sustainability. Different criteria are set for the environmental objectives 1 'Climate Change Mitigation' and 2 'Climate Change Adaptation', 3 'Sustainable Use and Protection of Water and Marine Resources', 4 'Transition to a Circular Economy', 5 'Pollution Prevention and Control', and 6 'Protection and Restoration of Biodiversity and Ecosystems'. The EU taxonomy reporting includes information on the proportion of taxonomy-eligible and taxonomy-aligned economic activities in revenues, investments (CapEx) and operating expenses (OpEx). RTL Group was not required to report independently under the EU taxonomy but was included in the EU taxonomy reporting of RTL Group's major shareholder Bertelsmann SE & Co KGaA. In the context of the new CSRD, RTL Group is voluntarily publishing EU taxonomy related information for the first time for the financial year 2024, despite the fact that the CSRD has not yet been transposed into national law in Luxembourg at the time of publishing this report.

Economic activities are deemed taxonomy-eligible when they are listed in the EU taxonomy. They are deemed taxonomy-aligned when they (a) make a substantial contribution to implementing one or more environmental

objectives, (b) do no significant harm (DNSH) to any of the other environmental objectives as well as (c) are being conducted in compliance with the minimum safeguards for labour and human rights.

RTL Group is a leading entertainment company across broadcast, streaming, content and digital, with interests in 60 television channels, seven streaming services and 37 radio stations. RTL Group has identified its taxonomy-eligible economic activities on this basis. The analysis is carried out at the Group level together with the business units in order to ensure the completeness of the taxonomy-eligible economic activities.

Taxonomy eligibility

RTL Group analysed the following economic activities with respect to their taxonomy eligibility: '8.3. Programming and broadcasting activities', and '13.3. Motion picture, video and television programme production, sound recording and music publishing activities'. These economic activities represent an 'adapted enabling activity' as defined in the EU taxonomy. According to the requirements of the Commission Notices of the EU Commission on questions of interpretation of the EU taxonomy, a climate risk and vulnerability assessment is a prerequisite for such enabling activities in order to disclose revenues, capital expenditures and operating expenses as taxonomy-eligible. Since a climate risk and vulnerability assessment was carried out in 2024 for key locations of RTL Group, the analysis of the listed economic activities for the environmental objectives 3 to 6 in the EU taxonomy did not result in any additional economic activities relevant for RTL Group. Within the framework of the information on capital expenditure, RTL Group reports other economic activities that can be seen in **Appendix to the sustainability report: EU Taxonomy Indicators**.

Taxonomy alignment

RTL Group does not report taxonomy-aligned revenues, investments and operating expenses in relation to the environmental objectives 1 'Climate Change Mitigation' and 2 'Climate Change Adaptation' for 2024. The technical screening criteria for a substantial contribution in order to implement both environmental objectives or the DNSH criteria set out in Appendix A to Annex I or Annex II of the EU taxonomy are not complied with for the economic activities relevant. In view of the need for cumulative compliance with the requirements of the technical screening criteria for a substantial contribution, of the DNSH criteria, and compliance with the minimum safeguards, for taxonomy alignment, no further checks were made to determine whether other taxonomy criteria were met.

EU taxonomy indicators

Reporting is based on the indicators for taxonomy-eligible revenues, capital expenditure (CapEx) and operating expenses (OpEx) defined in Article 8 of the EU taxonomy. If revenues, CapEx or OpEx in connection with an economic activity can be assigned to more than one environmental objective, they are allocated in full to the 'Climate Change Mitigation' objective to avoid double counting. The calculation of the performance indicators for taxonomy-eligible economic activities was carried out taking into consideration the FAQ documents published by the EU Commission, which address questions of interpretation relating to the EU taxonomy.

Revenues: The basis for the revenues is the revenues reported in the consolidated financial statements in accordance with IFRS 15.

CapEx: CapEx comprises additions to intangible assets (IAS 38), property, plant and equipment (IAS 16), and leases (IFRS 16). Apart from investments in film and broadcasting rights, RTL Group invests in modernising and improving energy efficiency at its sites. In this context, investments were made, such as in photovoltaic systems. In 2024, taxonomy-eligible investments totalled €101 million. These are in particular additions from leases for land, land rights and buildings of €99 million. In 2024, RTL Group does not report any taxonomy-aligned investments. Please see the following notes to the consolidated financial statements for total capital expenditure:

- Note 6.1 'Non-current programme and other rights': 'Total Subsidiaries acquired' as well as 'Total Additions'
- Note 6.2 'Goodwill and other intangible assets': 'Subsidiaries acquired' as well as 'Addition' in 'Other intangible assets'
- Note 6.3 'Property, plant and equipment': 'Subsidiaries acquired' as well as 'Additions in property, plant and equipment'
- Note 6.4 'Right-of-use assets': 'Additions'

OpEx: OpEx within the meaning of the EU taxonomy comprise operating repair and maintenance expenditures (including maintenance expenses for taxonomy-eligible software) and expenses arising from short-term leases. Other expenses in connection with the daily operation of property, plant and equipment are not included in operating expenses. The expenses from operating repair and maintenance expenses and short-term leases amounted to €173

million in 2024 (OpEx denominator in accordance with EU taxonomy). Operating expenditures for 2024 as defined by the EU taxonomy account for an immaterial share (3.1 per cent) of total operating expenses (consumption of current programme rights as well as other operating expenses) in the consolidated income statement. For this reason, RTL Group forgoes the calculation of the OpEx numerator, as the operating expenses as defined by the EU taxonomy are not material to the company's business models. In application of the exemption option granted by the EU Commission (Second Commission Notice dated 19 December 2022), RTL Group therefore reports taxonomy-eligible operating expenses of €nil million or 0 per cent (see note 5.3 to the consolidated financial statements).

An overview of the required EU taxonomy indicators for 2024 and can be found in the **Appendix to the sustainability report: EU Taxonomy Indicators**.

S Social information

RTL Group is aware of its responsibility to its own workforce, the workforce in the value chain and the consumers and end-users of its products and services. The company is committed to mitigating the negative impacts – if any – of its actions and risks and to promote the positive impacts and opportunities.

S1 Own workforce

People are an important resource for RTL Group's success. RTL Group's own workforce comprises the company's employees who have an employment relationship with RTL Group, as well as external workers who work as self-employed persons, freelancers or agency workers.

SBM-2 – Interests and views of stakeholders

RTL Group's shareholders, management and employees take joint responsibility for the Group by working together in an environment of trust and respect on the basis of shared values and goals that create a common identity. With a diverse audience and a business based on creativity, RTL Group needs to be a diverse organisation. RTL Group's employees range from producers and finance professionals to journalists and digital technology experts. RTL Group strives to be an employer of choice that attracts and retains the best talent, while equipping employees with the necessary skills and competencies to successfully master the company's current and future challenges. This is more important in a time of rapid technological change and constantly changing conditions in international markets and in the world of work. RTL Group considers its own workforce as an important element of its strategy. Its implementation is supported by the Group-wide agenda for Human Resources which is the responsibility of the EVP Human Resources.

Procedures for integrating the interests and viewpoints of employees and their representatives on significant impacts, risks and opportunities are described in detail in **S1-2**.

SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model

The following table within this section presents RTL Group's material topics and their respective impacts, risks and opportunities (IROs) for RTL Group's own workforce that were identified as part of the double materiality assessment. RTL Group's own workforce includes employees who are in an employment relationship with the undertaking ('employees') according to national law or practice and non-employees who are either individual contractors supplying labour to the undertaking ('self-employed people') or people provided by undertakings primarily engaged in 'employment activities'. Non-employees do not include people that are working for another entity which is engaged by the reporting unit and where the people are using assets of that third party entity (for example people working for cleaning companies).

The individual extent and scope of the IROs vary depending on the country and type of business activity, such as journalism or the creation and distribution of digital content. Certain impacts, like those related to work-life balance, measures against violence and harassment, gender equality, and equal pay for equal work, particularly affect specific groups, such as women.

Furthermore, RTL Group does not see any significant risk of child labour or forced labour in relation to its business activities or the countries in which it operates. RTL Group addresses its material IROs through various policies, engagement procedures, speak-up channels for raising concerns, measures and targets. These are explained in more detail in **S1-1** to **S1-5**.

Material impacts, risks and opportunities

Topic	Sub-topic	Description of IRO	Categorisation of IRO	Localisation of IRO	Time horizon of IRO
Own workforce	Equal treatment and opportunities for all	Positive impact on employees by providing equal treatment and opportunities. This includes taking care of gender equality and equal pay for work of equal value, providing employment and inclusion for persons with disabilities, installing measures against violence and harassment in the workplace, and promoting (neuro)diversity (age, gender, cultural background) in new hires and promotions.	Impact Positive Actual	Own operations	Medium term
		Potential negative impact on employees due to discrimination and inequality cases/complaints.	Impact Negative Potential	Own operations	Short term, medium term
	Working conditions	Positive impact on employees by providing measures on secure employment and reasonable working time as well as fair employment terms designed to ensure social dialogue, freedom of association and collective bargaining, plus adequate wages.	Impact Positive Actual	Own operations	Long term
		Potential negative impact on employees by not providing secure employment and reasonable working time or fair employment terms of which social dialogue, freedom of association and collective bargaining, plus adequate wages.	Impact Negative Potential	Own operations	Medium term, long term

Management of impacts, risks, and opportunities (IROs)

Policies that address the material topics and associated IROs are described in more detail below considering the Minimum Disclosure Requirements regarding policies (MDR-P). In addition to these policies, various instruments related to Human Resources, such as regular employee surveys or the consideration of qualitative components in remuneration structures, support a corporate culture that contributes to integrity and law-abiding behaviour.

S1-1 – Policies related to own workforce

RTL Group's corporate culture is founded on creativity and entrepreneurship. RTL Group's business is based on talent, both on and off screen. Employee creativity and motivation are critical to RTL Group's success, and as such, the company places value on diversity, equity and inclusion, fair working conditions, safety, health and well-being human rights and a culture of innovation and transparency. The Group strives to ensure that all employees receive fair recognition, treatment and opportunities, and is committed to fair and gender-blind pay. The same applies to the remuneration of freelancers and agency workers, ensuring that such employment relationships do not compromise or circumvent employee rights. The Group also strives to support flexible working arrangements.

The Executive Committee has established policies that reflect RTL Group's approach, outlining principles and standards to be consistently applied in daily operations to address the impacts, risks, and opportunities related to the own workforce. RTL Group currently has a comprehensive set of rules covering a wide range of material topics, which define the stance on these issues, alongside specific principles addressing individual topics. The topic owners are accountable for defining the content of the policy and ensuring its communication to the business units, while the business units hold responsibility for its implementation.

The policies are applied in RTL Group SA and CLT-UFA SA and all of their controlled subsidiaries (owned by more than 50 per cent, directly or indirectly under board control, or otherwise controlled) ('RTL Group companies'), while respecting any special corporate governance requirements that apply to RTL Group companies that are not 100 per cent owned, directly or indirectly, by RTL Group SA or CLT-UFA SA (e.g. Groupe M6). RTL Group's EVP Human Resources (HR) initiates the dialogue with the business units' HR directors and the Executive Committee is responsible for implementing the policies on Group level. The business units, in turn, report to the RTL Group Executive Committee on the status of implementation on business unit level. The policies are communicated Group-wide and are accessible via the intranet. The review and adjustment of policies are the responsibility of the relevant departments, working in close cooperation with Risk Management and Internal Audit. All changes must be documented and communicated accordingly.

RTL Group's Code of Conduct and Supplier Code of Conduct

The Code of Conduct is aimed at informing all company employees to applicable laws and guidelines based on the 21 principles of RTL Group and making them aware of risks in their day-to-day work. It defines binding minimum standards for conduct towards business partners and the public – and for conduct within the company – by providing guidance on appropriate decision-making and information about speak-up channels. It contains principles on the following key employee-related topics: fair and healthy working conditions such as working hours and fair remuneration, a safe and healthy workplace, measures against violence, harassment or discrimination, legal treatment such as gender equality, diversity and inclusion, social dialogue, freedom of association and collective bargaining as well as other work-related rights.

Respect for human rights, personal rights and the dignity of each individual is anchored in this context, as is RTL Group's commitment to the principles of the United Nations (UN) Universal Declaration of Human Rights and the UN Global Compact. In addition, the Code of Conduct emphasises the importance of open dialogue and respectful and trusting interaction in a working environment that promotes diversity and equal opportunities and does not tolerate harassment or discrimination.

The Executive Committee is responsible for the Group-wide implementation of the principles set out in the Code of Conduct. RTL Group's own employees, who are obligated to comply with the principles set forth in the code, fall within the scope of application of the ESRs S1. The Code of Conduct is available in nine languages on the RTL Group website and via the Group's intranet. RTL Group's own employees receive mandatory training on the Code of Conduct (see **G1-1**). Implementation of the Code of Conduct is monitored as part of the compliance analysis. In addition, the employee survey is used to check whether employees are informed about the Code of Conduct and the options for reporting violations. RTL Group requires its partners to extend these minimum requirements, including topics such as integrity and human rights, throughout their own value chain, ensuring that any third parties they employ (such as subcontractors or freelancers) who work for RTL Group also comply with these standards. The Supplier Code of Conduct is founded on internationally recognised principles of responsible corporate governance. Additionally, privacy-related regulations are covered under data protection laws, as detailed in the company's data handling guidelines.

Policy on Fair Working Conditions

The aim of the Policy on Fair Working Conditions is to create a common, Group-wide understanding of the company's standards. It serves as a compass for ethically and socially responsible action based on the principles of fairness, respect and trust. To classify material impacts, risks and opportunities for RTL Group's own workforce, relevant content from this policy is presented in the tabular representation of the IROs in **SBM-3** and their interaction with strategy and business model. Global conventions on human rights and working conditions are referred to as frameworks. These include the UN Guiding Principles on Business and Human Rights, the ILO Core Labour Standards and the OECD Guidelines for Multinational Enterprises.

Diversity related policy

RTL Group implemented a diversity related policy. This policy states that the diversity and variety of employees are the basis for creativity and innovation and are thus a cornerstone of RTL Group's business success. It primarily addresses diversity, gender equality, and measures against violence and harassment. The principles create a common, Group-wide understanding of diversity at RTL Group. The aim is to increase diversity at all levels of the company and reflect the variety of society. RTL Group strives to create a fair and inclusive work environment based on engagement, collaboration, appreciation and mutual understanding. RTL Group does not tolerate discrimination based on race, colour, ethnicity, national or social origin, age, gender, gender identity or expression, sexual orientation, pregnancy, marital or parental status, disability, religion or belief, political or any other opinion, or membership in any other group covered by the principle of non-discrimination. LGBTIQ+ discrimination, racism, antisemitism, religious intolerance, sexism, sexual harassment, bullying, abuse of power, intimidation, threats and any other form of harassment will not be tolerated. All decisions, such as those related to recruitment, promotions, remuneration, disciplinary actions, or the selection of business partners, must be made impartially and without bias.

Any indication of a potential compliance violation, including discrimination, will be promptly processed in accordance with a defined procedure pursuant to the RTL Group policies for handling potential compliance violations and the procedure for compliance incidents described in **G1-1**.

Policies on Safety and on Health and Well-being

The Policy on Safety and the Policy on Health and Well-being aim to ensure that measures are in place throughout the Group to maintain and promote the health of RTL Group employees. RTL Group takes a holistic view of health as a state of physical, mental and social well-being and not merely the absence of disease or infirmity. In a rapidly changing world of work, maintaining and promoting the health of employees is of great importance to RTL Group. RTL Group's management is committed to fostering a healthy and safe working environment and corporate culture, and to acting as role models and ambassadors for health and well-being. RTL Group encourages its employees to adopt healthy lifestyles and safe working practices. This includes communicating the availability of voluntary health training and providing needs-based health services and/or benefits. The principles set out in the policies include defining roles and responsibilities, establishing requirements for local health and safety management systems, and aligning with external standards such as ISO 45001. The policies apply to all employees of RTL Group and its management as well as its business units. They are available on the Group's intranet and are regularly reviewed.

Principles of Hiring Policy

The Principles of Hiring Policy specifies rules and processes for the hiring process. They outline that all hiring decisions should be potential-oriented and should promote internal mobility. They should also consider diversity as an important criterion in the composition of teams. When filling vacant positions internal candidates are generally to be given preference over external candidates, provided they have the required skills and competencies. The principles apply to all Human Resources professionals of RTL Group and its business units. The principles are available on the Group's intranet and are regularly reviewed.

Policy on Engaging External Personnel

The Policy on Engaging External Personnel aims to ensure that companies apply appropriate procedures to ensure compliance with applicable laws and regulations when engaging external personnel. It requires Group companies to implement an appropriate organisational concept and define minimum requirements. Responsibility for implementing the policy lies with the CEO of each business unit and with the Executive Committee at Group level. The scope of application includes all external personnel (consultants and temporary staff) of RTL Group. The policy applies Group-wide and is available on the Group's intranet. The application of this policy is verified from time to time by the Internal Audit department of RTL Group. In addition, the RTL Group Policy on Fair Working Conditions describes how the use of temporary and alternative employment models should be limited to circumstances in which such use is necessary due to special business requirements (including flexibility reserve, temporary demand, creative or specialist skills). It states that all people working for RTL Group must be treated with respect and dignity, regardless of their contractual status. Their work must be remunerated in line with market conditions and must comply with legal requirements.

Obligations to respect human rights

RTL Group is guided by international human rights standards. RTL Group complies with the international standards of the Universal Declaration of Human Rights and the UN Global Compact both of which apply to the entire Group. Respect for human rights is a vital part of RTL Group's Code of Conduct, which includes a decision-making guide that clarifies how to comply with the company's standards. RTL Group published a specific Human Rights statement on its website in 2022, to cover all centrally important aspects of human rights in one place. The statement explicitly refers to the standards of the Universal Declaration of Human Rights and the UN Global Compact and applies to the entire Group.

To ensure compliance with these principles and guidelines, the Executive Committee has established a compliance organisation with a compliance programme and appointed a Corporate Compliance Committee (CCC). RTL Group's compliance department, which reports to the CCC, is responsible for implementing the human rights strategy in the organisation. RTL Group's General Counsel oversees the implementation of the human rights strategy throughout the Group. The compliance department informs employees about key legal requirements and internal company guidelines, including those relating to respect for human rights. Local compliance officers in the business units act as local points of contact. Further information on the governance structure at RTL Group can be found in **G1 Business Conduct**. As part of an annual analysis, human rights and environmental risks are identified, assessed and, based on the results, appropriate preventive and remedial action is taken. The internal control system is used to monitor the effectiveness and appropriateness of the measures established in the business units on a risk-based approach.

S1-2 – Procedure for involving own employees and employee representatives with regard to material impacts, risks and opportunities

The continuous involvement of employees and their representatives in decision-making processes on key employee-related topics is an important part of RTL Group's corporate culture. Based on a culture of participation and partnership, employees and their representatives work together for the common good and thus for the good of RTL Group. There are various communication channels and dialogue formats for exchanging ideas, advancing common topics and voicing concerns, such as the speak-up channel, regular employee network groups, and the biennial employee survey. In addition to the event-driven involvement of employees and their representatives and regular exchanges in topic-specific working groups, RTL Group's employees are regularly involved via the biannual employee survey and various employee dialogues. The employee survey includes questions on key employee-related topics such as working hours, work-life balance, diversity, fair pay and health and safety.

The survey results are communicated and include a CR Index to help track the progress of RTL Group-wide CR initiatives. Overall responsibility for involving employees and their representatives lies with RTL Group's EVP Human Resources. The results of the employee survey are presented to the Executive Committee, to decision-makers at Group and business unit level, to the European Works Council and to the concerned works councils at business unit level and are then communicated to all employees. Based on the results, potential for improvement is identified, appropriate measures are elaborated by employees and management taking into account topic-specific indices (such as on creativity, entrepreneurship and empowerment, learning culture, health & well-being and CR overall). Additionally, employees from different departments collaborate in interdisciplinary working groups to assess the impact, risks, and opportunities related to material topics. This dialogue is central to the company's double materiality assessment described in more detail in **General information**.

Training and skills development

RTL Group's learning and development strategy is closely aligned with the overarching learning strategy of Bertelsmann. RTL Group embraces the 70:20:10 learning model which states that the majority of skills (90 per cent) are developed through informal learning: 70 per cent while completing daily tasks, 20 per cent through communication with colleagues and the remaining 10 per cent of skills through conventional training. The implementation of the learning strategy within RTL Group's business units is managed by local learning teams in close collaboration with RTL Group's Human Resources team. Through regular meetings – both with the Bertelsmann University learning team and with RTL Group's local learning teams – RTL Group's community for learning oversees and adapts the learning landscape to the evolving learning needs of the organisation and its employees. In addition, RTL Group's talent management team further fosters, in close collaboration with Bertelsmann Talent Management Committee, key processes such as performance and development dialogue, leadership development programmes and succession planning.

Safety, health and well-being

RTL Group's CR Board unites executives from RTL Group and RTL Deutschland. The Board meets regularly and coordinates initiatives with participants from specialist departments within RTL Deutschland, such as Youth Protection, Stiftung RTL – Wir helfen Kindern e.V., Communications, and RTL Group's Human Resources, Investor Relations and Compliance departments. In addition to the direct involvement of employees through mutual exchange in various working groups, there is also regular provision of information and consultation with employee representatives. Following the successful launch of 10 employee-led groups (ELGs) in 2023, work has continued in 2024 to embed the groups and further amplify the voices and experiences of all employees, with a focus on topics such as mental health and well-being, and accessibility. Each ELG is sponsored and supported by a member of Fremantle's Global Leadership Group. Moreover, RTL Group participates in the Bertelsmann 'Health & Well-being' and 'Safety' working groups, which meet regularly to share learnings and best practices.

Diversity

RTL Group implemented Group-wide diversity related processes and measures under consideration of local legal requirements. In addition, some business units – including RTL Deutschland and Fremantle – have implemented their own working groups addressing diversity and variety. A large number of employee networks, including Bertelsmann's cross-divisional LGBTIQ+ employee network be.queer or RTL Deutschland's FEMpowermentNET, and more than 10 employee-led groups at Fremantle are engaging on diversity and variety-related matters including race and ethnicity in the corporate context. In addition, employee representatives (such as Group representatives for disabled employees) are informed or consulted on specific topics. Within Fremantle's ELGs, key areas such as accessibility for

D/deaf, disabled, and neurodivergent employees; support networks for racial and ethnic minorities, LGBTIQ+ colleagues, parents and caregivers; and mental health and well-being have been addressed.

Employees, including their representatives, are also consulted on other important decision-making processes as required. For example, this occurs when carrying out the double materiality assessment to determine the Group-wide, material ESG topics or as part of the creation and revision of policies.

S1-3 – Process to remediate negative impacts and channels for own workforce to raise concerns

RTL Group is committed to ensuring that its operations do not result in or contribute to any material negative impacts on its workforce, both directly and indirectly. The Group continuously evaluates and enhances its practices across all business activities, with a strong focus on protecting the health and well-being and rights of its own workforce. To achieve this, RTL Group has implemented comprehensive policies and procedures designed to identify, prevent, and minimise any harmful effects, including regular monitoring and assessment of supply chain practices. When business challenges arise that may hinder the mitigation of such impacts, RTL Group engages in open dialogue, striving to balance operational efficiency in line with RTL Group's principles on social responsibility. Through ongoing training, stakeholder engagement, and internal audits, RTL Group reaffirms its commitment to fostering a positive and respectful work environment, ensuring that any potential risks are proactively managed and addressed.

'Speak Up' is RTL Group's whistleblower system. It offers its employees various ways to seek advice or to report concerns about possible misconduct in a confidential and secure manner. Information about potential compliance violations can be reported online or by telephone, and anonymously if desired. In addition, external ombudspersons appointed by RTL Group are available. Concerns can also be raised directly with local contacts (such as supervisors, senior management, local compliance officers or managers as well as human resources, legal, finance or internal audit related departments, or employee representatives where they exist), or with RTL Group's Compliance department. The Compliance department is responsible for providing the speak-up channels, receiving reports and coordinating investigations or other follow-up measures.

Each report is handled in accordance with the process set out in the related guidelines (see **G1-1**) that are updated as needed. After an initial assessment of the report, an investigation is carried out by the investigation team, which takes action in the event of substantiated violations. The results are documented by the Compliance department. The effectiveness of the speak-up system is reviewed at least once a year to ensure that it is functioning properly and guaranteeing access for the Compliance department. The review of the effectiveness of the system is assessed, among other things, based on the number of complaints received, information about the groups of people who have submitted complaints, the proportion of complaints resolved and complaints for which no remedy could be provided, as well as the processing time of the complaints. This provides evidence of the potential for improving the quality of the speak-up channel, communication and the appropriate resources for the complaints procedure.

When designing and implementing the speak-up channel, particular importance was attached to ensuring access for the company's own employees and to taking measures to counteract potential obstacles such as a lack of resources and information, as well as language barriers. As part of the regularly conducted employee survey, employees are asked to rate topics related to the complaints procedure. The feedback is incorporated into the further development of the procedure. The system is available in different languages.

S1-4 – Actions to manage material impacts, risks and opportunities and their effectiveness

RTL Group takes appropriate and effective action to reduce or mitigate its negative impacts – if any – on its workforce and related risks, and to promote implemented measures to the benefit of employees. The following is a summary of the important measures – measured both centrally and Group-wide – in relation to the material impacts.

Training and skills development

RTL Group strives to be an employer of choice that attracts and retains the best talent, while equipping employees with the necessary skills and competencies to successfully master the company's current and future challenges. At RTL Group, commitment to fostering an inclusive and equitable work environment is reinforced through comprehensive training and development programmes. These initiatives are designed to ensure equal treatment and opportunities across the Group. By offering accessible and diverse training options, RTL Group empowers individuals to develop new skills, advance careers, and reach their full potential. RTL Group does this by offering training programmes and individual coaching in a wide range of subjects, from strategy and leadership to digital skills and safety, health and well-being.

Peoplenet, the global portal for learning, recruitment and talent management is implemented at the majority of business units within RTL Group and provides learning content to help employees refresh their current skills and embrace new ones. LinkedIn Learning and Skillsoft provide full accessibility and flexibility to all employees with Peoplenet access for self-organised learning. Numerous training opportunities are available that align with RTL Group's 70:20:10 learning model. These also include access to internal exchange networks and platforms for all RTL employees, such as the Bertelsmann Collaboration Platform (BCP) and the RTL Group AI Hub, as well as local AI Hubs for various business units. Employees can share knowledge and take part in webinars and training on the BCP. The AI Hub was established in 2024 with the aim to share best practices, learning opportunities and the latest AI-related developments to all employees across the Group.

RTL Group employees had the opportunity to participate in Bertelsmann's three-year Tech and Data Scholarship Initiative (2023 to 2025) jointly with employees of other Bertelsmann affiliates, with more than 50,000 places. The initiative includes both the Udacity technology scholarship programme Next Generation Tech Booster and the Employee Scholarship programme with Udacity, Coursera and Harvard Online. In 2024, the second round of both programmes was completed and the third was started. To foster a learning culture, the digital peer-to-peer learning format Your Campus and the learning format Your Growth Booster were implemented. Several programmes have been implemented to strengthen and connect top executives. One such programme is the ongoing digital initiative 'BeReady', which occurs multiple times a year for all top executives, helping them stay informed about the latest leadership trends. The strategy programmes 'Managing Strategy for Action' at Harvard Business School and 'Leading Transformation and Disruption' at Stanford University take place once a year. The programme 'Preparing for Opportunities' at the business school INSEAD takes place twice a year. In addition, work began on revising the performance and development dialogue to update core competencies and to improve user-friendliness. To identify and close skills gaps, a regular analysis of the tech and data roles critical to business success is carried out. The results of the analysis of skills gaps are presented at least once a year by the RTL Group business units to the respective Nominations and Compensations Committees. Participant feedback is evaluated from all other company-wide learning formats and executive programmes.

RTL Group's learning culture is also evaluated based on the results of the employee survey. With regard to the performance and development dialogue, RTL Group plans to review the effectiveness completeness of the of the process, based on the number of evaluations conducted and voluntary feedback from participants. Local leadership programmes are established within the various business units. At Fremantle, executives participate in 16 industry-wide mentorship and career development programmes such as Learning the Ropes, Breakthrough Leaders, Mama Youth Project, ScreenSkills, and Project Future Forge. In 2024, RTL Group hosted orientation days, a networking and learning event, where senior managers from the various business units had the opportunity to exchange, connect, share experiences, create synergies, and build a network of personal and professional contacts.

Safety, health and well-being

In 2024, employees were addressed by Group-wide and local initiatives to raise awareness of mental health, and an international 'Fit for Work' sports campaign was carried out. For example, Fremantle trained and accredited mental health first aiders who are a first point of contact for staff who may be experiencing mental health issues. In addition, specialist clinicians provided global training on managing mental health, and expert-led webinars provided nutritional advice and guidance for good mental health and well-being. RTL Deutschland offers the free Phileo app to promote mental health to its employees. The app exists to help employees prevent work-related stress and thus promote their mental health at work – completely independent of time and place. RTL Hungary offers its employees an 'All You Can Move' sports pass, providing access to a variety of sports classes. Moreover, as part of an 'Employee Support Programme', RTL Hungary colleagues can take part in psychology and legal consultations or meet with a dietitian to improve their eating habits. Various business units have Employee Assistant Programmes (EAPs) in place where employees can anonymously reach out to external consultants for personal psychosocial issues. Suitable health measures are discussed individually within the business units. The business units take responsibility regarding management systems to ensure appropriate measures and its tracking. In addition, the results of the employee survey allow conclusions to be drawn about possible areas for improvement. RTL Group's Human Resources department promotes health and well-being on the Group's intranet and gives access for employees to various learning material on the subject. Additionally, local sports activity discounts for employees are available in most business units.

Diversity

In 2024, awareness-raising and capacity-building initiatives (such as training and lectures) were carried out, including activities in celebration of International Women's Day. RTL Group is represented in the Bertelsmann LGBTIQ+ employee network be.queer, which contributed to awareness-raising with activities around Pride Month, among other

things. Suitable diversity measures are defined and evaluated on the basis of regular discussions in working groups and with employee-led networks. In addition, diversity-specific questions from the employee survey are evaluated for a comprehensive assessment.

RTL Deutschland has developed a guideline for inclusive filming. The aim is to create awareness and exchange about artistic working methods between filmmakers and actors with disabilities and to prepare production teams for inclusive filming. In the reporting year, RTL Deutschland initiated its third diversity week ('Woche der Vielfalt') with a focus on generations. During this week, RTL Deutschland reported extensively on its news and magazine programmes to build bridges between people of all ages. Since 2020, RTL Deutschland has supported the 'Storytellers' competition, in which students from selected film schools are invited to develop and submit a concept for a young-adult series for RTL+. The first winning project of the competition premiered as an RTL+ original in 2022, while winners of the 2023 edition realised their projects in 2024. The competition is now supported by the Film and Medienstiftung Nordrhein-Westfalen, a leading German funding institution supporting the development of film and TV projects in NRW. In the future, 'Storytellers' will offer a production budget of up to €1.5 million, opening up new possibilities in production.

Fremantle continued its partnership with The TV Collective, a community of connected TV professionals of colour, as part of the Breakthrough Leaders programme in the UK. The programme supports future leaders from Black, Asian and minority ethnic backgrounds. The collaboration with the TV Collective's Breakthrough Leaders Programme received a Special Recognition Award from the Royal Television Society, celebrating its impact on supporting freelance TV professionals during a challenging year. In Sweden, Fremantle's leadership team is participating in the external mentoring programme All of Us, for young people of colour in the creative industries. In addition, Fremantle supports the WomenUp programme – which consists of 40 women and their mentors – to address the female leadership gap. In the US, a partnership with Fresh Films supports 400 young people from under-represented backgrounds based in 27 locations nationwide. To reinforce Fremantle's commitment to being an anti-racist company and to support staff, expert-led awareness sessions have been delivered on Antisemitism, anti-Muslim and anti-Black racism which were attended by over 600 staff globally.

Groupe M6 reinforced its commitment to inclusion by taking part in DuoDay during the 28th European Week for the Employment of People with Disabilities. This initiative, a key part of Groupe M6's handicap mission for nearly 20 years, pairs people with disabilities with company employees for a day of shared work experience. In 2024, four duos were formed, offering hands-on experiences across RTL Matin (RTL morning), RTL Soir (RTL evening), La Team Fun Radio, and the M6 newsroom. The day focused on raising awareness of invisible disabilities. To mark the International Day Of Persons With Disabilities on 3 December 2024, Groupe M6 launched a joint campaign with TF1, Canal+ and RMC BFM with the aim of raising public and company awareness of the employment of people with disabilities. In a collective approach, the teams produced a commercial highlighting people with disabilities in their companies.

Measures against violence and harassment

In 2024, the design of a new mandatory anti-discrimination training course was initiated with the aim of strengthening the basic understanding of anti-discrimination and informing all employees of their rights and obligations. The effectiveness of the training is to be evaluated on the basis of participation rates after its implementation in 2025. In addition, contact persons for the General Equal Treatment Act (AGG in Germany) are available to employees at the locations in Germany. Employees have been informed of their rights in this regard.

In response to a conducted survey, revealing that 5 per cent of students in France fear going to school due to harassment, Groupe M6 launched an awareness campaign together with its children channel Gulli in 2024. The campaign, titled 'Gulli, avec les enfants, contre le harcèlement' (Gulli, with children, against harassment), is broadcast across all Groupe M6 channels, including Gulli, social media, and streaming service M6+. The initiative featured a manifesto, 'Déclaration des Super Cop's' (Declaration of the Super Cops), and three fictional films, created with 14 students, highlighting the collective strength and empathy of children in combating bullying.

Social dialogue and freedom of association, including the existence of employee representation

RTL Group strongly supports social dialogue and freedom of association. In 2001, RTL Group established a European Works Council providing for the transnational information and consultation of all employees working for RTL Group affiliates based within the territory of the European Community or the territory of the European Economic Area. Today, the European Works Council consists of representatives from RTL Group's local works councils in the EU. It maintains an open dialogue with RTL Group's executive management to address cross-border employment issues, and to represent employee interests at the top level of the company. The Executive Committee and the employee representatives meet three to four times a year to discuss economic and social issues of a strategic and transnational nature (European Forum for Social Dialogue). In addition, employees of RTL Group business units can elect their local

works council pursuant to applicable national regulations. RTL Deutschland has 18 local works councils, which together form the group works council of the RTL Deutschland companies. At RTL Group, the Group-wide aspiration in relation to secure employment, working hours, work-life balance, collective bargaining, fair compensation and gender equality is codified or referenced in the Group's Policy on Fair Working Conditions.

S1-5 – Targets related to material impacts, risks and opportunities

RTL Group adheres to local legal requirements and compatibly with these, RTL Group is committed to enabling diversity at every level of the organisation regarding nationality, gender, age, ethnicity, religion and socio-economic background. The Group places a special emphasis on gender diversity. RTL Group's long-term ambition is for women and men to be represented equally at all levels. RTL Group's Executive Committee reviewed the Group's objectives and set the following quantitative target: to increase the share of women in top management positions to at least 40 per cent by the end of 2030. The Group reports on its progress towards this target each year (see **S1-9**).

At RTL Group, the implementation of the corporate strategy and the operational responsibility for the businesses including the implementation of business-specific targets are largely delegated to the business units. In this context and in the light of the first-time implementation of the double materiality assessment, there are currently no Group-wide targets in the sense of the requirements according to MDR-T for all other material employee-related topics. At the Group level, mechanisms are used to ensure the effectiveness of policies and measures, as described in **S1-1** and **S1-4**.

S1-6 – Characteristics of the own workforce

§ Principles of reporting: The metrics to be disclosed in S1-6 on the total number of RTL Group's employees are given in headcount as of 31 December 2024. Interns and trainees are excluded from the figures. The breakdown by country is based on the registered office of the legal entity that employs the employees. Germany and France are shown separately in the reporting as they exceed the size criteria of 50 or more employees stipulated in the ESRS and account for more than 10 per cent of the total number of employees. The breakdown by gender is based on the gender stated by the employees. Currently, employees cannot specify a gender other than male or female in all local Human Resources (HR) related master data systems. Against this background, RTL Group offers all employees the opportunity to voluntarily enter or correct their gender in the Group-wide HR IT system Peoplenet. If employees have reported a gender other than male or female, they are shown in the 'Other' category. Employees for whom no gender is entered or employees who do not wish to disclose their gender are shown under 'Not reported'. The breakdown by contract duration is based on the respective local HR master data. If employees are in permanent or fixed-term employment without guaranteed working hours, they are shown both as permanent or fixed-term employees and as employees without guaranteed working hours. Employee turnover is divided into the categories voluntary and involuntary. Voluntary turnover includes employees who have initiated the termination of their contract or employees who have retired. Involuntary turnover includes employees who have been dismissed or have died. The denominator for the calculation of employee turnover is based on the average number of employees over the year (beginning and end of the year). No estimates were made when collecting the metrics for S1-6.

Total number of employees by gender

	31 December 2024 Total
Male	8,091
Female	9,518
Other	3
Not reported	–
Total	17,612

Total number of employees by country

	31 December 2024 Total
Germany	9,049
France	2,886
Other	5,677
Total	17,612

Total number of employees by contract type

	Male	Female	Other	Not reported	31 December 2024 Total
Permanent employees	6,127	6,813	1	–	12,941
Temporary employees	1,964	2,705	2	–	4,671
Total	8,091	9,518	3	–	17,612
Thereof non-guaranteed hours employees	4	2	–	–	6

As of 31 December 2024, a total of 17,612 employees worked at RTL Group, the majority of whom (73 per cent) were employed on a permanent basis. The use of fixed-term and alternative employment models (for example contracts without guaranteed working hours) is limited to situations that make this necessary due to special business requirements (such as flexibility reserve, temporary requirements, creative or specialist skills) as stated in the Policy on Fair Working Conditions.

Metrics on fluctuation

	31 December 2024 Total / %
Total number of employees who have left the undertaking	9,777
Rate of employee turnover (in %)	55

In 2024, a total of 9,777 employees left the company. The turnover rate on open-end contracts was 16 per cent. The overall turnover rate was 55 per cent. This figure includes all employees who left the company voluntarily and involuntarily during the reporting year.

The turnover rate is largely driven by Fremantle's production business, where roles behind and in front of the camera are specific for each production. Due to the temporary, project-specific nature of work in production, individuals are hired on fixed-term contracts for the duration of the respective project. These leavers are included in the figure.

S1-8 – Collective bargaining coverage and social dialogue

§ Principles of reporting: The coverage rates are calculated based on the total number of employees in accordance with ESRS S1-6, in heads as of the reporting date of 31 December 2024. Germany and France are reported on separately in terms of coverage by collective agreements and by employee representation (see table S1.8.1), as the size criteria of 50 or more employees and more than 10 per cent of the total number of employees set out in the ESRS are met there. No estimates were made in compiling the metrics for S1-8.

The following table shows the coverage rates through collective bargaining agreements and employee representation in countries of the European Economic Area for countries that meet the size criteria set forth in the ESRS.

Coverage rate in per cent

	31 December 2024	
	Collective bargaining coverage – in the EEA	Social dialogue – in the EEA
0-19%		
20-39%		
40-59%		
60-79%		
80-100%	Germany, France	Germany, France

In Germany and France, the percentage of employees covered by collective agreements was 81 per cent and 100 per cent respectively in 2024. 100 per cent of employees were represented by employee representatives in both Germany and France. In addition, RTL Group has corresponding exchange with the European Works Council to promote dialogue and partnership with employee representatives.

S1-9 – Diversity metrics

§ Principles of reporting: The breakdown by age group is based on the total number of employees in accordance with ESRS S1-6, in heads as of 31 December 2024. RTL Group's top management consists of the Group and senior executives and includes positions that are particularly important for the achievement of the Group's business and strategic goals. No estimates were made in collecting the metrics for S1-9.

Employees by age

	31 December 2024 Total
Under 30 years old	3,554
30 to 50 years old	9,793
Above 50 years old	4,265
Total	17,612

As of 31 December 2024, more than half of all RTL Group employees were between 30 and 50 years old. In addition, there was a balanced distribution between employees younger than 30 (20 per cent) and older than 50 (24 per cent).

Top management by gender

	Male	Female	Other	Not reported	31 December 2024 Total
Number	76	34	–	–	110
Percentage	69	31	–	–	100

RTL Group's overall workforce is balanced by gender (with 46 per cent men and 54 per cent women as of 31 December 2024). Group Executive positions generally encompass the members of the Executive Committee, the CEOs of the business units and their direct reports, members of the Management Boards, and the Executive Committee direct reports at RTL Group's Corporate Centre. Senior executives positions generally encompass the managing directors of the businesses at each business unit, the heads of the business units' departments and the Senior Vice Presidents at the Corporate Centre (unless classified as members of top management). At the end of 2024, the ratio of women in group and senior executive positions (top management) was 31 per cent.

S1-10 – Adequate wages

§ Principles of reporting: The coverage rate will be calculated based on the review of all employees who worked for RTL Group during the fiscal year 2024 (starting from day one of employment in the reporting year). Wage adequacy is verified locally by comparing wages against a centrally provided, continuously updated list of applicable benchmarks for the countries (or sub-grouping levels such as regions, industries, etc.) in which RTL Group's operates as of 31 December 2024. No estimates were made in collecting the metrics for S1-10.

In 2024, all employees of RTL Group's were adequately remunerated in accordance with the applicable benchmarks.

S1-14 – Health and safety metrics

§ Principles of the reporting: The percentage of employees covered by an occupational health and safety management system is calculated based on the total number of employees in accordance with ESRS S1-6 in heads as of 31 December 2024. In addition, the calculation of the number of fatalities includes not only RTL Group's employees. The rate of reportable occupational accidents per 1 million hours worked is calculated by dividing the number of recordable work-related accidents by the total contractual working hours, or, if available, the actual working hours, and then multiplying the result by 1 million. In accordance with the transitional provisions set out in the ESRS, reporting on the number of cases of reportable work-related illnesses and the number of days lost will take place.

The estimate of working days is based on the total number of calendar days in 2024 minus weekends (total of 262 days) and minus the following paid absences: statutory public holidays (estimated on the basis of the number of official holidays in the countries with the most employees), 30 days of paid leave (estimated on the basis of standard leave entitlements in these countries), and 12.1 days of paid sick leave (estimated on the basis of the average number of annual paid sick leave days for employees in Germany between 2017 and 2023).

Metrics on health and safety at work

	31 December 2024 Total / %
Coverage of own workforce by health and safety practices in compliance with local legal requirements (in %)	100
Coverage of own workforce by health and safety management systems (in %)	24
Number of fatalities due to work-related injuries and ill-health	–
Number of cases of recordable work-related accidents – own employees	122
Rate of recordable work-related accidents – own employees	4.71

As of 31 December 2024, 100 per cent of the own workforce was covered by health and safety practices in compliance with local legal requirements. A total of 24 per cent of employees were covered by a management system for health and occupational safety fulfilling RTL Group's health and safety criteria, including those aligned with or certified according to the ISO 45001 standard. In the reporting year, 0 death were reported, and the number of reportable work-related accidents was 122. The rate of reportable work-related accidents was 4.71 per 1 million hours worked. This figure is primarily driven by the nature of work in the production business, such as at Fremantle's production entities or within RTL Deutschland's content production which often involves on-location filming, set construction, and the use of heavy equipment.

S1-16 – Remuneration metrics (pay gap and total remuneration)

§ Principles of reporting: The basis for calculating the remuneration indicators are employees who have an active employment relationship with RTL Group as of 31 December 2024 in accordance with ESRS S1-6. To calculate the unadjusted gender pay gap, RTL Group collects the actual total gross income (for example in accordance with the yearly Remuneration Report) and the contractual annual working hours (or the actual working hours for employees on 'non guaranteed hours employment contracts') as well as gender. Unpaid periods of absence during the year and changes in the degree of employment are corrected by adjusting the annual working hours. The effective hourly wage is calculated on this basis. The actual total gross income is also used to calculate the ratio of the total remuneration of the highest-paid individual to the median annual total remuneration. Values in foreign currency are converted into euro using the exchange rate as of 31 December 2024 and set in relation to each other.

Metrics on remuneration and gender pay gap

	31 December 2024 % / Ratio
Gender pay gap, defined as the difference of pay levels between female and male employees, expressed as the unadjusted pay level of male employees at year-end (in %)	13
Annual total remuneration ratio of the highest paid individual to the median annual total remuneration for all employees (excluding the highest-paid individual)	54

S1-17 – Incidents, complaints and severe human rights impacts

§ Principles of reporting: The data on incidents and complaints comes from RTL Group's case management. Groupe M6 has its own compliance management system and provides its data in accordance with RTL Group's definition for RTL Group reporting. No estimates were made.

In 2024, 66 complaints were submitted by employees via the speak-up channels. The total number of reported incidents of discrimination, including harassment, during the reporting period was 39. As a result of these complaints and incidents, RTL Group had to pay €nil in fines, penalties, and compensation. Furthermore, RTL Group is not aware of any severe human rights issues during the reporting period. No fines were paid in this context.

S4 Consumers and end-users

As a leading entertainment company, RTL Group has social responsibilities towards the communities and audiences it serves. The company is committed to respecting privacy and freedom of expression and to providing access to high quality information, products and services. A healthy, diverse and high-quality media landscape is the foundation of a democratic and connected society.

SBM-2 – Interests and positions of stakeholders

RTL Group values and takes into account the interests of consumers and end-users. RTL Group aims to reflect the diverse opinions of the societies it serves with its broadcasting, content production, streaming, digital media services and print publishing. It is essential for RTL Group to create formats for the society across all its platforms and therefore make it accessible to a wide range of audiences.

Certain groups of RTL Group's consumers and end-users (such as children and young people) are particularly affected. RTL Group recognised the importance of considering audiences that require protection due to specific risks, which led to the design of programmes that directly addressed their needs and potential vulnerabilities. For example, children's channels such as Toggo or Gulli focus on content specifically crafted to be age-appropriate, ensuring a safe and protected environment for minors.

Additionally, the speak-up channels (see **S4-3**), which are available to both RTL Group employees and third parties, help to improve RTL Group's products and services by using feedback from consumers and end-users and strengthen relationships with them.

SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model

As the double materiality assessment identified impacts, risks and opportunities in RTL Group's content business in particular, these and related measures to provide remedy for human rights impacts are reported in the entity-specific section. Entity-specific impacts, risks and opportunities have been derived from: content responsibility, creative editorial independence and freedom of expression, (digital) media literacy, artificial intelligence, handling of data, intellectual property, representation of society, and access to content. However, the individual extent and scope vary depending on the country and type of consumer and end-user. The impacts, risks, and opportunities mentioned in this section are described in the dedicated chapters. The information provided here should be understood as generally applicable to the topic of consumers and end-users.

Material impacts, risks and opportunities

Topic	Sub-topic	Description of IRO	Categorisation of IRO	Localisation of IRO	Time horizon of IRO
Consumers and end-users		Broadcasting and streaming services provide a wide range of content choices and genres, allowing consumers to access a diverse range of information, entertainment, and educational material.	Impact Positive Potential	Downstream	Short term, medium term
		Consumers can access content and products anytime and anywhere, offering convenience and flexibility in their entertainment and shopping experiences. Broadcasting platforms and streaming services enable content and products to reach a broad audience, promoting cultural exchange and connecting people from different backgrounds.			
		Advertising helps consumers become aware of new products, services, and promotions. It provides valuable information about the features, benefits, and availability of products, aiding consumers in making informed purchasing decisions. Advertising has the potential to reflect and shape cultural values and social norms. It can promote diversity, inclusivity, and social causes, raising awareness about important issues and fostering positive social change.	Impact Positive Potential	Downstream	Short term, medium term
		Publishing has the potential to significantly enhance the well-being of its users. Content with educational value, for instance, doesn't just increase knowledge and understanding – it also contributes to personal growth and development. It empowers individuals to expand their skills, broaden their perspectives, and enhance their overall education. Similarly, entertaining content plays a crucial role in reflecting diversity in society and in improving the joy and quality of life of consumers, by offering a means of relaxation, escapism, and enjoyment. Engaging and entertaining content can bring happiness, laughter, and emotional fulfilment to individuals, providing a much-needed break from the stresses of daily life.	Impact Positive Potential	Downstream	Short term, medium term
		News can empower consumers by providing them with knowledge about their rights, consumer protection laws, and tips for making smart purchasing choices. This can help them navigate the retail landscape and avoid potential scams or unethical practices.	Impact Positive Potential	Downstream	Short term, medium term
		News coverage of the retail industry can hold businesses accountable for their actions. Investigative journalism can expose unethical practices, promote transparency, and encourage companies to improve their policies and practices.			

Content production can sometimes contribute to the spread of misinformation or fake news. If not properly fact-checked or verified, inaccurate information can mislead and deceive consumers, potentially causing harm or confusion. Certain content may promote harmful or unethical behaviour, such as violence, hate speech, or discrimination. Irresponsible content production that glorifies or encourages negative actions can have detrimental effects on society, perpetuating harmful ideologies or behaviours. Some content in RTL Group's businesses can perpetuate unrealistic beauty standards or promote unhealthy body image. This can lead to negative self-perception, body dissatisfaction, and contribute to mental health issues, especially among vulnerable individuals. Content production that focuses solely on promoting materialistic values can contribute to overconsumption. This can have negative environmental and social consequences, such as resource depletion and financial strain.	Impact Negative Potential	Downstream	Short term, medium term
The reliance on digital broadcasting and streaming services assumes access to reliable and high-speed internet connections. In areas with limited or no internet access, individuals may face barriers in accessing content and products, leading to a digital divide.	Impact Negative Potential	Downstream	Short term, medium term
Streaming services and digital broadcasting services often involve the collection and analysis of user data for targeted advertising or content recommendations. This raises privacy concerns and the potential misuse of personal information.			
Some advertisements may employ manipulative or deceptive tactics to influence consumer behaviour. This can lead to consumers making purchasing decisions based on exaggerated claims, potentially leading to disappointment or dissatisfaction.	Impact Negative Potential	Downstream	Short term, medium term
Advertising often promotes materialistic values, encouraging individuals to constantly seek new products and possessions. This can contribute to overconsumption, debt, and a focus on material goods rather than personal well-being or sustainable lifestyles.			
Publishing content can sometimes contribute to the spread of misinformation or fake news. If not properly fact-checked or verified, inaccurate information can mislead and deceive consumers, potentially causing harm or confusion. Certain content may promote harmful or unethical behaviour, such as violence, hate speech, or discrimination. Irresponsible content production that glorifies or encourages negative actions can have a detrimental effect on society, perpetuating harmful ideologies or behaviours. Some content in RTL Group's businesses can perpetuate unrealistic beauty standards or promote unhealthy body image (for example, advertising sometimes portrays idealised body images and reinforces stereotypes). This can lead to negative self-perception, body dissatisfaction, and contribute to mental health issues, especially among vulnerable individuals. Content production that focuses solely on promoting materialistic values can contribute to overconsumption. This can have negative environmental and social consequences, such as resource depletion and financial strain.	Impact Negative Potential	Downstream	Short term, medium term
News services can be subject to both sensationalism and biased reporting, which can distort information and mislead consumers. Biased reporting can also perpetuate stereotypes or unfairly target certain brands or retailers. With the abundance of news sources and platforms, consumers may face information overload, making it challenging to distinguish reliable and accurate news from misinformation or fake news. This can lead to confusion and difficulty in making informed decisions.	Impact Negative Potential	Downstream	Short term, medium term
News coverage can significantly influence consumer behaviour. Positive news about certain products or brands may lead to increased demand, while negative news or controversies can impact consumer trust and result in decreased sales.			

Management of impacts, risks and opportunities

RTL Group addresses its material IROs through various policies, engagement procedures, speak-up channels (for raising concerns and reporting potential compliance violations), actions and targets. These are explained in **S4-1** to **S4-5**. Further information can also be found in **Entity-specific** information.

S4-1 – Policies related to consumers and end-users

RTL Group is aware of its responsibility towards consumers and end-users. This is expressed in particular in the RTL Group Code of Conduct. RTL Group is committed to upholding human rights in all its operations, as outlined in its Code of Conduct, ensuring respect for the rights of consumers and end-users.

The Executive Committee has established policies that reflect RTL Group's approach, outlining principles and standards to be consistently applied in daily operations to address the impacts, risks, and opportunities related to consumers and end-users. RTL Group currently has a comprehensive set of rules covering a wide range of material topics, which define the stance on these issues, alongside specific principles addressing individual topics. The topic owners are accountable for defining the content of the policy and ensuring its communication to the business units, while the business units hold responsibility for its implementation. The policies are applied in RTL Group SA and CLT-UFA SA and all of their controlled subsidiaries (owned by more than 50 per cent, directly or indirectly under board control, or otherwise controlled) ('RTL Group companies'), while respecting any special corporate governance requirements that apply to RTL Group companies that are not 100 per cent owned, directly or indirectly, by RTL Group SA or CLT-UFA SA (e.g. Groupe M6).

We engage with consumers through transparent communication, feedback channels, and regular assessments to monitor and promote compliance with key human rights frameworks, including the UN Guiding Principles on Business and Human Rights and the ILO Declaration (see **S4-2**).

RTL Group Code of Conduct

In addition to the employee-related topics described in **S1 Own workforce**, the RTL Group Code of Conduct also includes principles on material information-related impacts, personal safety and social inclusion in relation to consumers and end-users. As a binding guideline, it stipulates the utmost care and strict confidentiality regarding customer data in compliance with applicable laws and regulations. With regard to content created and disseminated, the RTL Group Code of Conduct requires respect for privacy and the correct and responsible handling of information, opinions and images. In this context, it also emphasises the preservation of editorial and journalistic independence and the protection of children and young people in the creation and dissemination of content. The company is committed to developing and producing safe products that are neither defective nor dangerous to the health of customers. With regard to information about products and services, the RTL Group Code of Conduct emphasises the relevance of truthful information in marketing and advertising. Detailed information on the other disclosure requirements under the MDR-P, such as scope of application, responsibility, and availability of the Code of Conduct, can be found in **S1-1**.

RTL Group Supplier Code of Conduct

The RTL Group Supplier Code of Conduct, which is available on the Group's corporate website, outlines the expectations and requirements for RTL Group's business partners. It mandates that all business partners acting on behalf of, or alongside, RTL Group adhere to minimum legal compliance standards. These include suppliers, vendors, consultants, agents, subcontractors, minority shareholders, sales representatives, and freelancers. RTL Group requires its partners to extend these minimum requirements, including topics such as integrity and human rights, throughout their own value chain, ensuring that any third parties they employ (such as subcontractors or freelancers) who work for RTL Group also comply with these standards. The Supplier Code of Conduct is founded on internationally recognised principles of responsible corporate governance. RTL Group requires its business partners to adhere to the principles outlined in the RTL Group Supplier Code of Conduct in order to protect business activities and minimise impacts on consumers and end-users.

Newsroom guidelines

Group-wide commitment to impartiality, responsibility and other core journalistic principles is articulated in its Group-wide applicable Newsroom guidelines. RTL Group's Chairman of CR is responsible for implementing the guideline on Group level. These Group-wide applicable guidelines are accessible via the intranet and published on RTL Group's website.

These guidelines are designed to uphold journalistic integrity, ensure responsible reporting, and maintain public trust in RTL Group's news coverage. It aims to prevent, among other things, the spread of misinformation or fake news. The framework serves as a reference for daily tasks and navigating complex situations that RTL Group's editorial staff frequently face. It outlines binding principles for truthful and impartial reporting, respectful handling of personal rights, diligent research of texts, images, and graphics, protection of minors, and a cautious, critical approach to third-party news.

RTL Group's journalists are committed to truthful, impartial reporting, ensuring all sources are trustworthy and all sides of a story are presented. Unfair or illegal research methods are prohibited, and political interference is strictly avoided. Discrimination based on gender, disability, or group affiliation is not tolerated. When reporting on individuals, especially victims or accused persons, RTL Group's journalists are encouraged to act responsibly, respecting privacy and the presumption of innocence. Potentially defamatory stories must be handled with diligence, ensuring effective

anonymisation when required. Reports on acts of violence must emphasise the condemnation of physical violence as a means of resolving conflicts. Graphic content is used sparingly and only when in the public interest, avoiding glorification of violence. Special care is taken with live reporting and sourcing from social media, especially during emergencies. The personal rights of children are handled with sensitivity. Content that could violate minors' rights is carefully assessed for genuine public interest. Depictions of violence or sexual content are scrutinised to prevent adverse effects on children. Fictional or scripted elements are not used in news programmes. If included, they are clearly labelled. Direct quotes are not manipulated, and a clear separation between editorial content and advertising is maintained. The guidelines require that expert opinions are critically examined for potential biases, and unsolicited journalistic content is treated with scepticism. Unwarranted product placements need to be avoided.

S4-2 – Procedures for engaging consumers and end-users on material impacts, risks and opportunities

In addition to the speak-up channels described in **S4-3**, which are available to both RTL Group employees and third parties, RTL Group engages with its consumers and end-users through its social media presence and by providing feedback and support opportunities such as meet the user events, qualitative group discussions, tracking studies and surveys via online access panels. For example, surveys are conducted through the 'Ask your Audience Panel', which includes several households equipped with a 'Home Research Box' for TV and video content feedback. This contributes to a better understanding of consumer and end-user needs and expectations and helps the company to continuously improve and develop its products and services and strengthen relationships with these groups. In addition, there is no Group-wide centralised process for working with consumers and end-users given the local nature of RTL Group's business models. The implementation of the Group strategy and the operational business responsibility for implementing such procedures is largely decentralised at RTL Group in line with the principle of subsidiarity. Consumers' perspectives are also taken into account through the double materiality assessment, which considers both the impact of RTL Group's activities on consumers and end-users and how their expectations shape RTL Group's business practices.

S4-3 – Procedures to address negative impacts and channels through which consumers and end-users can raise concerns

Consumers and end-users also have access to RTL Group's speak up channels which enable confidential, encrypted and, if desired, anonymous dialogue with the Compliance department. Each report is handled in accordance with the process set out in the related guidelines (see **G1-1**). The grievance mechanisms described to address negative impacts also apply to consumers and end-users. RTL Group's Code of Conduct details the different speak-up channels and provides instructions on how to access them, with this information also readily available on RTL Group's corporate website. The RTL Group Compliance department has been tasked with managing the RTL Group speak-up channels, handling incoming messages, and coordinating investigations or other follow-up measures.

S4-4 – Actions related to material impacts, risks and opportunities, and their effectiveness

RTL Group has introduced a broad range of initiatives to improve consumer protection and minimising potential negative impacts of its activities. These efforts include Group-wide training programmes (such as data protection, use of artificial intelligence) and specialised training for journalists (such as RTL Deutschland's RTL School of Journalism) quality assurance processes, and principles to ensure the activities of RTL Group and its business partners neither have nor contribute to significant negative impacts on consumers or end-users. The effectiveness of these actions is continuously monitored through RTL Group's established corporate governance systems that identify risks, assess their impact and enable necessary adjustments. RTL Group's established processes and systems, which are supervised and managed as a core part of the business, require specific roles within the organisation dedicate time and resources to train its own workforce, evaluate the quality of outputs, and resolve any issues that emerge. Although RTL Group has not identified any requirement for major investments regarding the ongoing management of impacts or opportunities, it is acknowledged that the efforts needed from the workforce are considerable. In 2024, RTL Group reported 0 serious human rights violations or incidents related to consumers and end-users.

The impacts, risks, and opportunities (IROs) identified for ESRS S4 'Consumers and end-users' are comprehensively addressed within the chapter dedicated to entity-specific material topics. This approach reflects topics which inherently consider the needs and expectations of consumers and end-users. The actions outlined under **ES1** to **ES7** align with the measures required for mitigating IROs in the context of ESRS S4, ensuring a cohesive strategy that integrates consumer protection, data privacy, and the accessibility of content into the company's operations. By addressing these material topics, RTL Group seeks to mitigate risks and negative impacts, leverage positive impacts and opportunities, and foster a secure, fair, and inclusive experience for its consumers and end-users.

In addition to the actions described in the entity-specific chapter, RTL Group addresses its impacts on consumers and end-users in the field of advertising. Since 2019, RTL Deutschland has taken a comprehensive and cross-genre approach to climate change, focusing on key topics such as plastics, food, water, energy, responsible consumption and biodiversity. This also provides the audience with knowledge on how they can make more conscious purchase choices – such as tips for reducing waste or choosing quality over quantity. Through sustainability-focused advertising, consumers may be encouraged to consider sustainability topics when making purchasing decisions. By dedicating significant broadcast time and space to environmental and social sustainability issues within the reporting year, RTL Deutschland creates attractive, sustainable advertising environments for advertising clients. To highlight these initiatives in the advertising market, the Group's German advertising sales house of RTL Deutschland, Ad Alliance, is developing tailored offers that clearly communicate the content opportunities in different formats, drive engagement and provide advertising clients with opportunities to engage with environmental and social topics in a way that suits their needs and capacities. Advertisers can get involved by placing their content during themed weeks. For larger, bespoke projects, Ad Alliance offers customised integration opportunities that are more closely aligned with RTL Group's broadcasting, publishing, reporting, and streaming content. A recent example is the 2024 Sustainability Week, which focused on biodiversity and had Henkel – a company that operates internationally in the industrial and consumer goods sectors – as its exclusive sponsor. In line with Henkel's sustainability claim 'It starts with us', the company's involvement included TV sponsorship and accompanying digital activation measures that show how partnerships can effectively amplify the sustainability message. The scope of these actions covers RTL Group's downstream activities, including advertising initiatives that affect its consumers. M6 Publicité – the advertising sales house of Groupe M6 – continued to create carbon-neutral advertising slots and offers in 2024. The 'Comportements responsables' (responsible behaviour), for example, highlights commercials from brands that meet one of eight responsible shopping behaviours.

When selecting advertising clients, RTL Group has implemented effective control mechanisms and measures to ensure compliance with all legal requirements for the selection of advertising clients. This includes, for example, regulations that prioritise the protection of children. By carefully reviewing and complying with legal requirements, RTL Group actively contributes to maintaining ethical standards and promoting responsible business practices. Additionally, when initiating new advertising partnerships, due diligence is conducted to ensure that the business partners align with the ethical and operational standards consistent with RTL Group's core values. This commitment guarantees adherence to principles such as integrity, transparency, respect for human rights, anti-corruption, and environmental responsibility.

Targets and metrics

S4-5 – Targets in connection with material impacts, risks and opportunities, and their effectiveness

The implementation of the Group strategy and operational business responsibility with the implementation of business-specific measures is largely delegated to the business units and Group companies in line with the principle of subsidiarity. Against this background and in the context of the first-time implementation of the double materiality assessment, there are currently no targets set at Group level for the material topics mentioned in **S4** as defined by the requirements of the MDR-T.

G Governance information

The pursuit of responsible corporate governance is an integral part of RTL Group's identity and an essential element of its corporate culture.

G1 Business conduct

RTL Group places great value on entrepreneurial freedom and trusts its employees to use this freedom responsibly. All managers are required to be open to discussions about company practices, the work environment, their own behaviour, or the behaviour of other employees. Mutual respect and trust determine the relationship between RTL Group employees and relationships with business partners.

Governance

The Executive Committee has established a compliance organisation which is fully endorsed by the Board of Directors. As part of its responsibilities, the Executive Committee oversees this programme and ensures that it is being

continuously improved to effectively prevent illegal or unethical business conduct. The responsibility for compliance rests with Executive Committee, notwithstanding the overall responsibility of the management bodies of the individual Group companies. The Audit Committee of the Board of Directors monitors the effectiveness of the compliance organisation and adherence to legal provisions and internal guidelines. The Head of the Compliance department regularly reports to the Audit Committee, to the Executive Committee and to the Corporate Compliance Committee on the status of the compliance activities.

RTL Group's Compliance department supports the Board and its committees in their review of the overall risk management, control environment, corporate governance and status of compliance with external and internal regulations and principles. The Compliance department supports the design and implementation of RTL Group's Compliance Management System (CMS) and provides support and assistance on compliance matters. In addition to centralised management by the Compliance department, each business unit has a Compliance responsible in charge of addressing compliance issues, including anti-corruption.

The Corporate Compliance Committee (CCC) regularly reviews the Compliance activities of the RTL Group Compliance department. Roles and authorities are governed by the CCC Charter. The CCC is currently composed of RTL Group's CFO (Chairman), General Counsel, Head of Internal Audit, Head of Human Resources, Head of Treasury, Corporate Finance & Risk Management and the Head of Compliance. The CCC supports in monitoring compliance tasks. The committee is responsible for monitoring compliance activities, promoting ethical conduct and fighting corruption and bribery. The CCC is kept informed about ongoing compliance cases and the measures taken to prevent compliance violations. RTL Group's CMS is regularly subjected to a self-evaluation to identify potential for improvement. In addition, RTL Group's Audit Committee regularly monitors the effectiveness of the compliance organisation. In the event of serious compliance violations, ad-hoc reports are submitted to the RTL Group Executive Committee and the Audit Committee.

Material impacts risks and opportunities and their interaction with strategy and business model

The following table presents the material governance topics and their respective impacts, risks and opportunities (IROs) at RTL Group that were identified as part of the double materiality assessment. RTL Group addresses its material IROs through various policies, objectives, speak-up channels for raising concerns and reporting potential compliance violations, as well as measures to strengthen the corporate culture, protect whistleblowers and prevent and detect corruption. These are explained in more detail in **G1-1** to **G1-3** and **MDR-T**. Various HR tools, such as regular employee surveys, support a corporate culture that contributes to integrity and law-abiding behaviour.

Material impacts, risks and opportunities

Topic	Sub-topic	Description of IRO	Categorisation of IRO	Localisation of IRO	Time horizon of IRO
Business Conduct	Corporate culture	Content production and publishing are creative processes that require innovation and fresh ideas. The focus on content creation can foster a culture of creativity within RTL Group, encouraging employees to think creatively and come up with unique concepts and formats. Content production and publishing involves collaboration among various departments, including writers, producers, directors, and technicians. This collaborative environment promotes teamwork and communication within RTL Group's corporate culture, fostering a sense of unity and shared goals. Content production often requires diverse perspectives and voices to create inclusive and representative content. A thriving content production department can contribute to employee engagement and job satisfaction within RTL Group. When employees feel their creative contributions are valued and their work has a positive impact, it can enhance overall employee morale and loyalty. Corporate culture primarily affects its own workforce. If the corporate culture thrives, it can also be recognised and powerful to the workers of the upstream value chain and downstream by the consumers and end-users.	Impact Positive Potential	Upstream, own operations, downstream	Short term, medium term
		Broadcasting and streaming are creative processes that require innovation and fresh ideas. The focus on content creation can foster a culture of creativity within RTL Group, encouraging employees to think creatively and come up with unique concepts and formats. Broadcasting and streaming content often require diverse perspectives and voices to create inclusive and representative content. Corporate culture primarily affects its own workforce. If the corporate culture thrives, it can also be recognised and powerful to the workers of the upstream value chain and downstream by the consumers and end-users.	Impact Positive Potential	Upstream, own operations, downstream	Short term, medium term

	A positive corporate culture that fosters creativity and innovation can lead to the development of unique and engaging content, attracting more viewers and advertisers. A strong corporate culture that values employee satisfaction and well-being can result in higher employee retention rates, reducing recruitment and training costs. A culture that promotes collaboration, effective communication, and streamlined processes can improve operational efficiency, leading to cost savings and increased productivity. A positive corporate culture that aligns with ethical values and social responsibility can enhance the company's brand reputation, attracting more viewers and advertisers.	Opportunity		Short term, medium term
	A negative corporate culture may foster a toxic work environment, characterised by high levels of stress, lack of support, and unhealthy competition, which can impact employee morale and well-being. If RTL Group's corporate culture fails to prioritise diversity and inclusion within its workforce, it can lead to exclusionary practices and limited perspectives, hindering innovation and creating an unwelcoming environment. Inadequate transparency and communication within the corporate culture can result in distrust among employees, leading to reduced collaboration, lower productivity, and potential conflicts.	Impact Negative Potential	Upstream, own operations, downstream	Short term, medium term
	A negative corporate culture characterised by high employee turnover, low morale, and poor work-life balance can lead to decreased productivity and increased recruitment costs. A culture that stifles creativity and discourages risk-taking can result in stagnant content production, reducing viewer engagement and potential revenue. A negative corporate culture that does not prioritise quality control and attention to detail can lead to content production errors, damaging the company's reputation and viewer loyalty. A corporate culture that neglects legal and compliance standards can result in costly lawsuits, fines, and reputational damage. Corporate culture primarily affects its own operations. If the corporate culture thrives, it can also be recognised and powerful to the workers of the upstream value chain and downstream by the consumers and end-users.	Risk		Short term, medium term
Corruption and bribery – prevention and detection	RTL Group's prevention and detection efforts in corruption and bribery can promote and uphold ethical standards within the organisation. This contributes to a culture of integrity and responsible business conduct. By actively addressing corruption and bribery, RTL Group can enhance trust and credibility among stakeholders, including employees, partners, and audiences. This fosters a positive perception of the organisation and its content. RTL Group's commitment to preventing and detecting corruption and bribery contributes to a fair business environment, ensuring that contracts and partnerships are based on merit rather than illicit practices.	Impact Positive Potential	Upstream, own operations	Short term, medium term, long term
	If corruption or bribery incidents occur, it can erode trust among stakeholders, including employees, partners, and audiences. This can lead to a negative perception of the organisation and its commitment to ethical practices. Corruption or bribery incidents can damage RTL Group's reputation, impacting its credibility and standing within the industry and among the public. This can have long-term consequences for the organisation's brand image and relationships with stakeholders. If corruption or bribery occurs, it can create an unfair business environment, where contracts and opportunities are influenced by illicit practices rather than merit. This can hinder fair competition and negatively impact other industry players. Corruption and bribery can perpetuate social inequality by diverting resources and opportunities away from deserving individuals or organisations. This can hinder social progress and contribute to an unequal distribution of resources.	Impact Negative Potential	Upstream, own operations	Short term, medium term, long term
Management of relationships with suppliers including payment practices	RTL Group's management of supplier relationships and payment practices can contribute to fair and ethical treatment of suppliers, ensuring timely payment and fostering positive business relationships. By maintaining strong relationships with suppliers and ensuring fair payment practices, RTL Group can contribute to the economic stability and growth of those suppliers and the broader economy.	Impact Positive Potential	Upstream, own operations	Short term, medium term
Political engagement	Content of news, streaming services, broadcasting services, advertisement, as well as publishing can contribute to political awareness, encouraging viewers to stay informed and engage in democratic processes. By providing a platform for diverse political perspectives, RTL Group can foster understanding, dialogue, and inclusivity within society. RTL Group's content can facilitate social discourse and debate on political issues, encouraging critical analysis and informed discussions.	Impact Positive Potential	Own operations, downstream	Short term, medium term
	Political engagement and coverage can attract a larger audience, as viewers may tune in for news, debates, and analysis related to political events, resulting in higher viewership and potentially increased advertising revenue. Engaging political content may have high demand, allowing RTL Group to monetise it through licensing, syndication, or digital distribution.	Opportunity		Short term, medium term, long term

	<p>Political engagement in publishing can attract readers who are interested in in-depth analysis, opinion pieces, and coverage of political events, leading to increased readership and potential revenue growth. Political engagement can drive interest and subscriptions to RTL Group's publishing, contributing to a stable and recurring revenue source. Satisfied readers of RTL Group's political content in publishing may be more likely to explore and engage with other products or services offered by RTL Group, creating additional revenue opportunities.</p>	Opportunity		Short term, medium term, long term
	<p>Content production as well as content of streaming, broadcasting, news, advertisement and publishing can shape public opinion on political matters, potentially leading to biased or skewed perspectives that hinder a balanced understanding of complex issues. If RTL Group's content exacerbates political divisions or promotes sensationalism, it can contribute to polarisation and hinder constructive dialogue.</p>	Impact Negative Potential	Own operations, downstream	Short term, medium term
	<p>If political engagement in publishing does not align with the interests or preferences of the target audience, it may lead to declining readership, impacting revenue from subscriptions and advertising. The increasing popularity of digital platforms for political news and analysis can divert readers' attention away from publishing, potentially impacting RTL Group's market share and revenue. Publishing production costs, such as printing, distribution, and paper, may increase, affecting RTL Group's profitability. Shifting reader preferences towards digital sources of political news may result in reduced demand for publishing, impacting RTL Group's circulation and revenue.</p>	Risk		Short term, medium term, long term
	<p>Engaging in political coverage can lead to controversies, potentially leading to viewer backlash, decreased trust, and a loss of advertisers. Political engagement can polarise viewers, leading to audience segmentation and potentially limiting the appeal of certain content to specific demographics, impacting advertising revenue. Political engagement may involve navigating complex regulations and compliance requirements, potentially resulting in increased costs or legal issues. Intensive political coverage may require additional resources, such as reporters, equipment, and research, which can impact RTL Group's production costs.</p>	Risk		Short term, medium term, long term
	<p>Depending on the political climate or controversies, some advertisers may be hesitant to associate their brand with political content, potentially leading to reduced advertising demand and revenue. Political engagement can generate strong opinions and polarisation among viewers/readers. If advertisers are perceived as supporting a particular political stance or party, it may lead to backlash and potential loss of advertisers. The emphasis on political advertising during engagement periods may limit the diversity of advertisers in RTL Group's publishing business, potentially reducing revenue from non-political sectors. Political engagement is often time-limited and subject to election cycles or specific events. After these periods, advertising demand may decline, leading to potential revenue fluctuations.</p>	Risk		Short term, medium term, long term
Protection of whistle-blowers	<p>By providing protection to whistleblowers, RTL Group can foster a culture of transparency and accountability within the organisation. This can have a positive impact on society by facilitating the exposure of wrongdoing or unethical practices. Protecting whistleblowers can enhance RTL Group's reputation and credibility, as it demonstrates a commitment to addressing internal issues and holding responsible parties accountable. This can contribute to public trust in the organisation and its content. Whistleblower protection encourages employees to come forward with information about potential misconduct, helping RTL Group to identify and to address ethical concerns promptly. This can prevent further harm and ensure that content production adheres to ethical standards. Whistleblower protection can positively impact the workplace culture at RTL Group by promoting a supportive environment that encourages reporting of wrongdoing in good faith without fear of retaliation. This can contribute to a culture of open communication and accountability. Whistleblowers might expose social issues or systemic problems within content production that require attention. The protection of whistleblowers enables RTL Group to address these issues, leading to improvements in content quality, diversity, and representation.</p>	Impact Positive Potential	Own operations	Short term, medium term

Whistleblower protection may inadvertently provide cover for false or malicious reports. In rare cases, individuals may misuse whistleblower protections to make baseless claims or engage in personal vendettas. This can create disruptions, waste resources, and damage the reputation of individuals or the organisation. Despite whistleblower protections, there is still a risk of retaliation or backlash against those who come forward. In some instances, whistleblowers may face professional or personal consequences, such as job loss, harassment, or social ostracisation. This can create a negative impact on the individuals involved and deter others from reporting misconduct. Whistleblower protection relies on maintaining confidentiality and trust. However, if there are breaches of confidentiality or perceived mishandling of whistleblower reports, it can erode trust within the organisation and discourage future reporting.	Impact Negative Potential	Own operations	Short term, medium term
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Management of impacts, risks, and opportunities (IROs)

Policies that address the material governance topics and associated IROs are described in more detail below. In addition to these regulations, various HR instruments, such as regular employee surveys or the consideration of qualitative components in remuneration structures, support a corporate culture that contributes to integrity and law-abiding behaviour.

G1-1 – Policies related to corporate governance

RTL Group's guiding principles are set out in the RTL Group Code of Conduct, in various RTL Group policies, the RTL Group Supplier Code of Conduct and related internal and external communication measures. Compliance is a priority for RTL Group's Executive Committee. The Executive Committee is committed to responsible conduct of the company with integrity towards employees, business partners, government agencies, society and the environment. RTL Group's Executive Committee expresses this commitment in the RTL Group Code of Conduct. All RTL Group employees receive training on the RTL Group Code of Conduct. Various HR tools, such as regular employee surveys, support a corporate culture that contributes to integrity and law-abiding behaviour.

Policies that address the material governance topics and associated IROs are consistent with the United Nations Global Compact and are described in more detail below. The main contents of the RTL Group Code of Conduct and the Supplier Code of Conduct are already detailed in S1, considering the MDR-P requirements. In addition to these regulations, various HR instruments, such as regular employee surveys or the consideration of qualitative components in remuneration structures, support a corporate culture that contributes to integrity and law-abiding behaviour. Alongside the policies, RTL Group implemented targeted training programmes within the company. Further details on these training programmes are provided in the training chapter below.

Guideline for Handling Compliance Violations

The policy 'Guideline for Handling Compliance Violations' aims to detect all material violations through proactive management and to ensure the adequacy of existing control mechanisms. This is intended to minimise potential economic or reputational damage to RTL Group and to strengthen trust in the CMS. The guideline primarily addresses the following topics, which were deemed material in RTL Group's double materiality assessment: corporate culture and whistleblower protection.

It describes how to proceed with reports of compliance violations, particularly regarding reporting requirements for certain employee groups, responsibilities for processing such reports, and principles for action in the event of confirmed violations, including maintaining the confidentiality of reports and safeguards for whistleblowers. The Compliance department manages and coordinates all investigations at Group level and ensures that all allegations are examined appropriately. The Compliance department conducts the initial review, appoints the investigating unit if required, monitors that investigations are conducted appropriately and according to this guideline and reports to the Corporate Compliance Committee and RTL Group's Audit Committee. RTL Group's Executive Committee is responsible for the Group-wide implementation of this policy. The policy applies to all companies or subsidiaries controlled by RTL Group ("RTL Group companies") and is accessible for all employees on the intranet.

Reporting and Handling of Significant Compliance Incidents Policy

In addition to the policy 'Guideline for Handling Compliance Violations' described above, the 'Reporting and Handling of Significant Compliance Incidents Policy' details procedures to follow in case of reported compliance incidents. The target group of the guideline are the members of the Corporate Compliance Committee, employees of the Compliance department for handling cases and employees of departments of the Corporate Centre or Group companies tasked

with conducting compliance investigations. The procedure includes requirements for the initial review of the information and commissioning of the investigating team, appropriateness checks and documentation, considering data protection requirements and statutory retention periods. The responsibility at the highest level, the monitoring of compliance violations and the accessibility of the procedure correspond to the previously described requirements for the policy 'Guideline for Handling Compliance Violations'.

Anti-Corruption and Integrity Policy

The policy 'Anti-Corruption and Integrity' aims to ensure compliance with all applicable anti-corruption regulations and integrity requirements at RTL Group. RTL Group, Group companies, corporate bodies, executives and employees should be protected from the consequences of violations and from reputational damage. It primarily addresses the issue of preventing corruption and bribery. It includes the definition of a binding framework for giving and accepting gifts and invitations when dealing with business partners and public officials, the necessary due diligence obligations when using third parties, the prevention of money laundering and terrorist financing, as well as dealing with conflicts of interest and compliance with tax regulations. The target group of the guideline is all employees in management positions (persons with budget or personnel responsibility) as well as employees who have a special responsibility for ensuring compliance due to their function. Responsibility for implementation lies at the highest level with RTL Group's Executive Committee. The policy applies Group-wide and is published on the Group's intranet. To provide comprehensive information on this topic, RTL Group has established training and communication measures as well as a whistleblower system ('speak-up' channels). To ensure Group-wide knowledge of and compliance with the policy, the management of each Group company is required to communicate all new or revised RTL Group policies to all managers and employees promptly after their adoption by the Executive Committee and to work towards ensuring that they are adhered to.

Guidelines on donations, sponsoring and memberships

The policy 'Guidelines on donations, sponsoring & memberships' addresses the topic of political influence and lobbying, which was identified as material in the double materiality assessment. It ensures that donations, sponsorships, and memberships are in line with the company's communications strategy and complies with applicable legal and tax requirements. It provides internal procedures and creates transparency externally for the public and potential donation recipients and sponsoring partners. The policy defines a binding framework for the processes, documentation, principles, priorities and topics of the engagement, allocation, and exclusion criteria, as well as for the consideration and follow-up of funding measures. Furthermore, it is stipulated that donations, memberships or sponsorships to politicians or political parties, individuals, or institutions whose basic attitude does not conform to free democratic principles, are not allowed. At the highest level, the Executive Committee is responsible for implementing this policy. For donation activities and sponsoring on Group/Corporate level, RTL Group's Executive Committee decides on one-time donations and sponsorships of more than €100,000 and on regular commitments of more than €50,000.

Point of contacts to speak-up and whistleblower protection

At RTL Group, employees, business partners and third parties have various options for seeking advice or raising concerns about possible misconduct through confidential and secure channels. Reports of potential compliance violations can be discussed with local contact persons or via RTL Group's Compliance Department. The speak-up system is available in several languages and can be reached internally or externally by phone and online. It allows a reliable dialogue with RTL Group's Compliance Department, secured by special encryption and anonymous on request. External ombudspersons appointed by RTL Group are also available. If individuals still do not wish to entrust their compliance concerns to one of RTL Group's points of contact, they may alternatively turn to the relevant external reporting bodies. Information about the contact points and how to deal with reports of violations is available on RTL Compliance section on rtl.com.

RTL Group does not tolerate attempts at intimidation or reprisals against employees who report actual or suspected misconduct in good faith. They constitute a compliance violation. Reports or indications of such behaviour are investigated according to applicable standards for compliance violations at RTL Group. In addition, the identity of the whistleblower is treated confidentially and carefully. Persons subject to disciplinary action, as well as other persons in a position to take adverse action against the whistleblower, are expressly advised, where appropriate, that retaliation against whistleblowers is strictly prohibited. When processing reports, RTL Group safeguards the rights of all parties concerned. When deciding on any necessary disciplinary action, attention is paid to fairness, appropriateness, confidentiality, transparency and due process. Any report of a potential compliance violation is processed immediately in accordance with a defined procedure pursuant to the policies 'Handling Reports of Compliance Violations' and

'Procedure for Compliance Violations'. RTL Group is subject to the Luxembourgish law on the protection of whistleblowers that transformed the respective European Directive and came into force on 16 May 2023.

Training

RTL Group regularly conducts various compliance training sessions to keep employees adequately informed about the current legal situation and the company's internal guidelines. The trainings are designed to raise awareness of appropriate behaviour in high-risk areas and familiarise employees with the available tools.

All RTL Group employees receive training on the RTL Group Code of Conduct. This takes place when they join the company, when the Code of Conduct training is updated, and one year after successfully completing the initial RTL Group Code of Conduct training (refresher training). The training familiarises employees with the key principles of the Code of Conduct and emphasises the importance of openly addressing problematic issues ('speak-up' culture). The topics are illustrated with examples of situations. In addition, the participants receive further information on persons and points of contact to whom concerns can be expressed and indications of abuses can be given, based on exemplary problem situations.

The Code of Conduct training is supplemented by target group-specific training on certain risk areas, such as anti-corruption and antitrust law. These are aimed at employees who fall under certain nomination criteria:

- Management
- Employees in the areas of governance, risk and compliance
- Employees who have professional contact with business partners, suppliers and customers and/or who handle RTL Group or business partner/customer property or funds
- Employees with contact to public officials
- Employees in regulated industries

G1-2 – Management of relationships with suppliers

Business partners can rely on RTL Group as a partner that acts with integrity and in accordance with the law. At the same time, the company expects them to maintain the same standards. RTL Group's Supplier Code of Conduct therefore requires all business partners of RTL Group who act for, with or on behalf of the company to comply with minimum compliance standards. RTL Group therefore expects its business partners to observe and implement the standards of the Supplier Code of Conduct. To this end, RTL Group's business partners pass on the values and principles to their employees who operate for RTL Group and work toward their compliance. Business partners are expected to take appropriate measures to identify risks and violations of the RTL Group Supplier Code of Conduct. They are to be passed on by the business partner along the value chain to third parties, provided that such parties are used in the context of the business partner's activities for RTL Group (e.g. subcontractors). Business partners take the environmental and human rights requirements of the RTL Group Supplier Code of Conduct into account when selecting their own business partners, who, in turn, apply them in their activities for RTL Group. The business partner must also work towards compliance at this value-added level. The individual requirements relate to

- integrity (e.g. compliance with applicable law, anti-corruption, antitrust law, conflicts of interest),
- the treatment of employees (human rights, fair working conditions, anti-discrimination and health and safety) and
- the environment (responsible use of natural resources).

Appropriate due diligence of business partners is an indispensable part of RTL Group's compliance programme. The review is risk-oriented when entering into business relationships and before engaging a third party. The scope and depth of the review may vary and depend on the risk profile of the Group company and the risk profile of the respective business partner. The responsibility for conducting and evaluating the due diligence lies with the Group company that wishes to commission or work with the third party.

G1-3 – Prevention and detection of corruption and bribery

RTL Group is actively committed to fighting corruption. The compliance objectives defined for the anti-corruption risk area are communicated in particular via the 'Anti-corruption & Integrity' policy and conveyed in the course of various proactive and awareness-raising measures. Internal communication measures include the distribution of the policies to local management for further distribution and publication, providing additional information on the topic on the intranet and a compliance training course in which problematic situations and options for action in day-to-day business are conveyed in a practical manner.

Non-adherence to the Anti-corruption & Integrity Policy constitutes a major compliance violation in accordance with the 'Reporting and Handling of Significant Compliance Incidents' policy and must be reported. All employees of RTL Group and Group companies in a managerial function as well as employees who, due to their function, have a special responsibility for ensuring compliance (employees who fall under certain nomination criteria, see list in **G1-1**) are subject to the reporting obligation. In addition, all other employees are also called upon to report specific indications or initial suspicions of violations of this policy.

The Compliance department manages and coordinates the handling of compliance violations at Group level and ensures that all reports of such violations are investigated appropriately. The Compliance department determines which unit is tasked with the further investigation of a report (investigating unit). The investigating unit is responsible for clarifying the content of the assigned compliance reports.

In addition, a verification is performed in advance of the commissioning to ensure that no conflicts of interest are apparent in the team designated for the investigation. If there is a conflict of interest on the part of an appointed body, it is obliged to disclose this to the Compliance department. As a general rule, all people who process reports and clarify the facts are trained in accordance with their role/task and are independent and obliged to maintain confidentiality and act impartially. Reports are processed on a case-specific basis – if necessary, in cooperation with several disciplines. Subject to the matter of the case for investigations on potential fraud matters Internal Audit will be involved, for purely legal matters the Legal department, for data protection issues the Data Protection departments and for HR matters the HR departments. Tax issues will be investigated by the Tax department and capital markets matters by Legal and Finance. Any measures are taken depending on the situation. Employees and managers who are or could be involved in a case cannot be part of the investigating body.

Measures to respond to identified compliance violations (e.g. corruption) are the responsibility of the concerned business unit. The Compliance department maintains oversight of compliance violations across the entire Group. At Group level, the Compliance department reports any indications of material compliance violations received directly to the Corporate Compliance Committee, which reports to the Executive Committee (see **GOV-1**).

The compliance objectives relevant to the anti-corruption risk areas are communicated in particular via the aforementioned RTL Group policies and conveyed in the course of appropriate compliance trainings in order to sensitise employees to the topic of anti-corruption and raise their risk awareness. All RTL Group employees receive training on the RTL Group Code of Conduct and its principles. In addition, a selected group of nominated employees, who are by definition deemed to be at higher risk for corruption and bribery due to their respective responsibilities, also complete the 'Preventing corruption' training (see **G1-1**).

In 2024, a total of 1,720 employees were nominated for the online training course 'Protection against corruption', and 59 per cent of these completed the course during the reporting year. The roll-out of this training programme is an ongoing process that aims to reach all nominated employees and promote a culture of integrity and transparency. The completion rate refers to those employees who have already been nominated. The training programme is regularly updated and expanded to address emerging risks and further engage employees in the prevention of corruption. Providing training on this topic was assigned to the Executive Committee and the CCC.

Targets and metrics

MDR-T – Requirements regarding targets

RTL Group's commitment to all material governance topics is reflected or referenced in the Code of Conduct, Supplier Code of Conduct and other corporate governance-related policies issued by the Executive Committee. In line with the compliance culture and corporate objectives, RTL Group endeavours:

- to ensure responsible and ethical behaviour towards employees, business partners, government authorities, society and the environment and to ensure compliance with laws, internal regulations and contractual obligations to avoid legal risks and their consequences for all stakeholders in the various risk areas,
- to promote a corporate culture that is consistent with the core principles stated within RTL Group's Code of Conduct and
- to build and establish trusting relationships with the company's diverse stakeholders (such as employees, works council, representatives of severely disabled employees) and the company's business partners, who expect to be able to rely on RTL Group as a partner that acts in compliance with the law.

RTL Group pursues a zero tolerance for violations with the law, harassment, discrimination and retaliation against whistleblowers. This applies both to violations within the Group and to violations by a business partner. For the risk area of anti-corruption, RTL Group aims to prevent and uncover all forms of corruption.

RTL Group's Executive Committee has overall responsibility for defining and implementing the targets. The achievement of defined targets – both in general and in the area of anti-corruption – is measured in particular on the basis of the number of participants in the compliance training courses offered, as part of the reporting of actual or potential compliance-relevant issues and any subsequent (internal) investigations by the respective Group company, the Compliance department and/or the Internal Audit department and in the event of official/public prosecutor investigations.

G1-4 – Incidents of corruption or bribery

§ Principles of reporting: The data on number of convictions comes from RTL Group's case management. Groupe M6 has its own compliance management system and provides its data in accordance with RTL Group's definition for Group reporting. No estimates were made when collecting the G1-4 metrics.

In 2024, there were 0 conviction(s) against corruption and bribery regulations. RTL Group therefore had to pay €nil in fines in this context.

G1-5 – Political influence and lobbying activities

§ Principles of reporting: In accordance with Executive Committee policies, RTL Group does not make any donations, memberships or sponsorships to politicians or political parties, individuals, profit-oriented organisations or institutions whose basic attitude is not in line with liberal democratic principles. Compliance is confirmed by signature in a declaration of completeness at business until level. In addition, active confirmation is provided in the letter of representation at local level. No estimates were made when collecting the G1-5 metrics.

RTL Group maintains an open dialogue with interest groups in politics, business and civil society. The most important objectives include respect and protection of intellectual property, freedom and independence of the media, proportionate regulation of tech and data and the preservation of cultural and journalistic diversity. RTL Group does not make donations to politicians, political parties or party-affiliated organisations in accordance with the Executive Committee policy on donations, sponsorship and memberships described in **G1-1**. Nor does it support organisations and institutions whose basic attitude contradicts the free and democratic basic order, or which permit or imply discrimination against people. There were no appointments of any members of the administrative, management and supervisory bodies who held a comparable position in public administration (including regulators) in the two years preceding such appointment in the current reporting period.

G1-6 – Payment practices

§ Principles of reporting: RTL Group analysed the payment behaviour towards suppliers for supplier invoices issued and paid in the period from 1 October 2023 to 30 September 2024 using a representative sample. There are no uniform standard payment terms for these business relationships. The business relationships analysed cover trade payables.

RTL Group's Code of Conduct defines binding minimum requirements for its business relationships with business partners and is based on principles of internationally recognised standards for responsible corporate governance. The continuity and further development of successful business relationships depend on a shared commitment to integrity and responsible entrepreneurship. Fair payment terms, such as appropriate payment deadlines, create trust, strengthen business relationships, and promote cooperation between RTL Group and its business partners. Due to the heterogeneity of RTL Group, the standard terms of payment to its suppliers vary depending on the business units, market and countries to ensure flexibility and adaptability to the specific conditions. For this reason, RTL Group has neither a Group-wide payment guideline nor uniform Group-wide standard payment terms. This also applies to small and medium-sized suppliers. RTL Group's analysis revealed the payment targets and payment behaviour in the following table.

Payment behaviour towards business partner

Payment terms in % of invoices			Payment behaviour average in days
0-30 days	31-60 days	>60 days	
94	3	3	25

The majority (94 per cent) of invoices were subject to payment terms of between 0 and 30 days. The average time to settle an invoice was 25 days. Payment delays can be caused by factual clarification in the multi-stage invoice approval process and by scheduled payment runs that do not take place daily. There are currently no pending legal proceedings at RTL Group due to late payments.

ES Entity-specific information

RTL Group is aware of its responsibility in the creation and distribution of content and stands for creative and journalistic independence and freedom of expression in relation to its content businesses. The responsible use of artificial intelligence and the protection of data and intellectual property have a high priority in the company. RTL Group does its part to reduce or mitigate the negative impacts and risks of its actions and to promote positive impacts and opportunities.

Furthermore, no quantitative targets and metrics are disclosed for these entity-specific topics in accordance with the requirements of MDR-T (Minimum Disclosure Requirements – Targets) and MDR-M (Minimum Disclosure Requirements – Metrics), as RTL Group does not consider the data on these topics to be sufficiently classified, complete or measurable.

ES1 Content responsibility

The following table presents the material impacts, risks and opportunities (IROs) in relation to the topic of content responsibility that were identified as part of the double materiality assessment. RTL Group addresses its material IROs through various policies, engagement processes, measures and targets. These are described in **Management of impacts, risks and opportunities of ES1**.

Material impacts, risks and opportunities

Topic	Sub-topic	Description of IRO	Categorisation of IRO	Localisation of IRO	Time horizon of IRO
Entity-specific	Content responsibility	RTL Group can positively influence the awareness and decision-making of its users and therefore influence their behaviour, purchasing decisions or elections. Subsequently, the content can influence politics and societal shifts.	Impact Positive Potential	Own operations, downstream	Short term, medium term
		RTL Group can promote the education of children, young people and adults through appropriate content and subsequently have a positive influence on society or the environment.	Impact Positive Potential	Own operations, downstream	Short term, medium term
		RTL Group can negatively influence the awareness and decision-making of its users and therefore influence their behaviour, purchasing decisions or elections. Subsequently, the content can influence politics and societal shifts.	Impact Negative Potential	Own operations, downstream	Short term, medium term

Management of impacts, risks and opportunities

Content responsibility at RTL Group means taking into account the impact of the creation and distribution of content in order to best protect the rights and interests of media users, customers and third parties. Overarching media-ethical principles and guidelines are defined by press, broadcasting and multimedia laws at national and international level. RTL Group is backed in this by the Charter of Fundamental Rights of the European Union, which guarantees the freedom of expression and information, while emphasising human dignity and the right to the integrity of the individual. This charter is supplemented by voluntary commitments to external guidelines, e.g. to ethics codes of national press organisations, and internally at various levels of the Group. The principles within the RTL Group Code of Conduct and Supplier Code of conduct set out the obligation to respect privacy and to handle information, opinions and images

correctly and responsibly. Although every newsroom follows its local laws and ethical codes, RTL Group created the Newsroom guidelines (see **S4-1**) to provide a framework for action, for the daily work, and for the more challenging cases RTL Group's editorial staff regularly encounter. The RTL Newsroom guidelines include the following guiding principles: 'We are fair and impartial; we act responsibly; we are cautious in the portrayal of violence and victims; we are sensitive to the privacy rights of minors; we do not stage reality; we are careful and critical of news from third parties.'

This results in the demand for careful research, high-quality reporting and transparency in the event of errors, because thorough journalistic work is more important than ever in the face of online disinformation (fake news) and artificial intelligence. Everyone involved in the creation of content has a journalistic, ethical and social responsibility. Verification teams across the Group use their expertise to help distinguish authentic photos and videos from those that have been manipulated or taken out of context. In addition, the topic of content responsibility is anchored in various ways at business unit and editorial level. Clear guidelines, in particular through a four-eyes principle, where two people review and approve a decision or action, help to ensure accuracy, prevent errors or fraud and provide guidance to employees in the case of uncertainty. Content is carefully reviewed from a moral perspective and is the responsibility of the editorial departments. For example, prior to publishing any content that could violate the personal rights of minors shown (e.g., photos of victims, underage criminals), editorial departments carefully assess whether there is genuine public interest in the topic, and how high the interest is.

RTL Deutschland has established the RTL News Ethics Council, which meets regularly for continuous, comprehensive self-monitoring and uniform evaluation of critical content. Taking this responsibility into account and to commemorate the 80th anniversary of the liberation of the Auschwitz concentration camp, NTV and RTL+ showed the documentary *Auschwitz – Countdown to Liberation*. This international joint project was produced by the Polish television station TVP, the Auschwitz-Birkenau State Museum, the Czech production company Picasso Film and RTL/NTV. The film is aimed at preserving the culture of remembrance and raising awareness, particularly in view of the increasing spread of Holocaust denial and misinformation on social media. The initiative is also supported by the self-regulatory organisations FSF (Freiwillige Selbstkontrolle Fernsehen) and FSM (Freiwillige Selbstkontrolle Multimedia-Diensteanbieter), which provide media education material for teachers (addresses also the material topic digital media literacy in chapter ES3).

When creating and distributing content, there is a particular responsibility towards children and young people who experience their living environment as digital natives. In the area of youth media protection, content is checked to see whether it could impair the development of children or young people in accordance with different requirements depending on the medium and region. If such an effect is suspected, various restrictions come into force, e.g. broadcasting time restrictions or content or product labelling. Through voluntary labelling systems, business units and Group companies sometimes go beyond the regulations that exist at EU and national level, particularly in the area of audiovisual media. They are also continuously involved in child and youth media protection organisations. In addition, RTL Group is part of the new cross-media optimism initiative 'Mein Grund für Zuversicht' (Why I feel confident) launched by the Bertelsmann Content Alliance, with the aim of promoting social cohesion and good cooperation as well as dealing positively with topics such as democracy, diversity, justice and anti-racism in Germany. RTL Deutschland, RTL Radio Deutschland, UFA, and We Are Era implemented the initiative with a wide range of content on their platforms and channels: on TV and social media, in digital offerings, on the radio, in podcasts, and with various events.

In 2024, the topic of sustainability was placed in RTL Deutschland's magazines through numerous special initiatives and new formats. As part of its 'Vielfalt verbindet' (Diversity unites) initiative, RTL Deutschland featured the topic of generations at the centre of its content offerings in its third 'Diversity Week', with the aim of building bridges between people of different age groups and breaking down prejudices. Together with its partners Deutsche Welle, Rheinische Post, and the Constructive Institute in Denmark, RTL Deutschland has established the Bonn Institute for Journalism and Constructive Dialogue. In this alliance of private, public, and non-profit actors, shareholders are committed to promoting journalism that prioritises people and embraces social responsibility. The institute explores how journalism must evolve to remain relevant in the future. This knowledge is shared through publications, events, and training, helping to prepare journalism for the challenges of tomorrow.

ES2 Creative editorial independence and freedom of expression

The following table presents the material impacts, risks and opportunities (IROs) in relation to the topic of creative editorial independence and freedom of expression that were identified as part of the double materiality assessment. RTL Group addresses its material IROs through various policies, engagement processes, measures and targets. These are described in **Management of impacts, risks and opportunities of ES2**.

Material impacts, risks and opportunities

Topic	Sub-topic	Description of IRO	Categorisation of IRO	Localisation of IRO	Time horizon of IRO
Entity-specific	Creative editorial independence & freedom of expression	Upholding creative editorial independence allows for a diverse range of perspectives and ideas to be expressed, promoting a pluralistic media landscape that reflects the diversity of society. Protecting freedom of expression within RTL Group's media entities allows for the open exchange of ideas, fostering a vibrant public discourse and encouraging democratic participation. Creative editorial independence enables RTL Group's content creators to explore new ideas, take risks, and produce innovative and engaging content that pushes boundaries and captivates audiences.	Impact Positive Potential	Own operations, downstream	Short term, medium term
		Investigative journalism: RTL Group's commitment to editorial independence can support investigative journalism, allowing journalists to pursue stories and uncover information without undue influence or censorship. In pursuit of ratings or financial gain, there is a risk that creative editorial independence could lead to sensationalism or unethical practices, such as the distortion of facts or the invasion of privacy. Freedom of expression can also lead to the dissemination of inaccurate information or deliberate disinformation, which can harm public discourse and trust in media. While creative editorial independence is important, certain content produced by RTL Group may be considered controversial or offensive, potentially causing harm or perpetuating stereotypes.	Impact Negative Potential	Own operations, downstream	Short term, medium term

Management of impacts, risks and opportunities

RTL Group's broadcasting and news reporting are founded on creative, editorial and journalistic independence. RTL Group's commitment to impartiality, responsibility and other core journalistic principles is articulated in its Newsroom guidelines (see **S4-1**). Maintaining audience trust has become even more important in an era when news organisations and tech platforms have been accused of publishing misleading stories, and when individuals, radical political movements and even hostile powers post fake news on social networks to sow discord. For RTL Group, independence means being able to provide news and information without compromising its journalistic principles and balanced position.

As stated in RTL Group's Code of conduct, RTL Group's goal is to ensure creative, editorial and journalistic independence in two directions. Internally, management must neither influence the decisions of artists, authors, editors and programme managers nor restrict their freedom. Externally, both management and those responsible for content must comply with existing rules on the separation of advertising and editorial content and must not be influenced by political or economic considerations in their reporting. Editorial decisions are the sole responsibility of the content managers/editors. Local CEOs act as publishers and are not involved in producing content. In each news organisation, editorial and resort managers are responsible for local compliance and the adherence to RTL Group's policies and guidelines and their implementation in day-to-day business. This allows the Group's journalists the freedom to express a range of opinions, reflecting society's diversity and supporting democracy.

RTL Group's continued coverage of wars and conflicts is an integral part of its commitment to independent journalism, educating the public and promoting constructive dialogue. RTL Group's TV channels consistently continued their reporting in Ukraine, Israel and the Gaza Strip. The focus was on upholding the freedom of the press, providing a comprehensive and objective presentation of events and dealing responsibly with ethical challenges. Reporting was carried out in strict compliance with journalistic standards and focused on the precise and balanced presentation of facts and perspectives. Despite the difficult conditions created by the dynamic and often dangerous nature of war reporting, RTL Group remained committed to its responsibility to inform the public independently and objectively. Particular attention was paid to avoiding propaganda and thoroughly verifying information through special verification teams. Protecting the source and the integrity of reporting were always the main focus. In addition, close cooperation with international partners and local journalists ensured that the humanitarian and geopolitical impact of conflicts

were presented comprehensively and impartially. At the same time, the protection and safety of RTL Group's local journalists was given the highest priority.

For the 20th consecutive year, RTL Hungary honoured the commitment of Hungarian journalists by awarding those who have shown exceptional dedication in reporting on social issues. The award is named after Hégető Honorka, a former RTL Hungary reporter, and emphasises the role of journalists in raising awareness, driving social change and giving a voice to underrepresented communities. This not only recognises the outstanding work of journalists but also highlights the importance of investigative journalism in addressing societal challenges.

RTL Group is represented in Bertelsmann's cross-divisional 'Freedom of the Press' working group, which meets twice a year and brings together content-related divisions to discuss issues in this area and regularly exchange information, current challenges, and best practices. In 2024, the exchange focused on how to deal with hate speech against journalists and the related initiative 'Verfolgen statt nur löschen' (Prosecuting instead of just deleting), how the media deals with extremism, the limits of freedom of expression and artistic freedom, and the special challenges of war reporting.

ES3 (Digital) media literacy

The following table presents the material impacts, risks and opportunities (IROs) in relation to the topic of (digital) media literacy that were identified as part of the double materiality assessment. RTL Group addresses its material IROs through various policies, engagement processes, measures and targets. These are described in **Management of impacts, risks and opportunities of ES3**.

Material impacts, risks and opportunities

Topic	Sub-topic	Description of IRO	Categorisation of IRO	Localisation of IRO	Time horizon of IRO
Entity-specific	(Digital) media literacy	RTL Group may produce educational content that promotes media literacy skills, critical thinking, and digital citizenship. This includes shows or segments that teach media literacy concepts, encourage responsible media consumption, and foster digital literacy skills.	Impact Positive Potential	Own operations, downstream	Short term, medium term
		Media literacy initiatives, leading to biased or limited information being presented. In addition to the aim of promoting media literacy, the associated initiatives and their content could potentially use manipulative or opinion-forming techniques (e.g. using certain rhetoric) that impair the ability to think critically.	Impact Negative Potential	Own operations, downstream	Short term, medium term

Management of impact, risks and opportunities

As laid down in the RTL Group Code of Conduct and the Newsroom guidelines (see **S4-1**), RTL Group prioritises the protection of children and young people when creating and distributing its content. As a key competence, media literacy has a major impact on the educational and development opportunities of children, young people and adults, as well as on their maturity in an increasingly digital world. RTL Group contributes to social and individual development through a wide range of measures and involvement in initiatives to promote media and digital literacy, while ensuring its responsibility to adhere to the ethical standards outlined in its guidelines and uphold independent journalism, which prevents any form of influence on the formation of opinion.

For example, RTL Group supports Stiftung Lesen, a Germany-wide initiative to promote reading among children and young people. With JusProg, RTL Deutschland has implemented a software solution to protect children from harmful content. By integrating this filter software, RTL Deutschland ensures that young users are shielded from age-inappropriate material while navigating the internet. RTL Deutschland and Ad Alliance in Germany support Mediasmart – an initiative aimed at enhancing media and advertising literacy among young people. The programme focuses on providing children and adolescents with the knowledge and skills necessary to critically engage with media and advertising content in today's digital world. By offering educational resources and tools, Mediasmart helps young people understand the impact of media and advertisements on their perceptions, behaviour, and decision-making. The initiative promotes critical thinking and encourages responsible media consumption, empowering youth to navigate the media landscape more effectively.

Groupe M6's children's channel Gulli is focusing on educating and engaging children and adolescents with the media world, partnering with Groupe M6's news department for the 'Semaine de la Presse et des Médias dans l'École' (press and media week at school), Gulli has partnered with Groupe M6's news department. Over the course of two months, middle-school students were guided in producing their first news reports. The students gained hands-on experience in journalism and learnt skills such as source verification and information dissemination. The initiative helped 66 students to enhance their understanding of the journalistic process and media literacy. RTL Hungary offered young people the opportunity to develop their media skills, recognise the importance of fact-based reporting and gain insights into the internal processes of newsrooms as part of a media camp. As a project partner of the nationwide media initiative #UseTheNews, RTL Deutschland also drew attention to the importance of trustworthy news in light of the usage behaviour of young people on social media. RTL Deutschland supported research into how young people use and understand news last year and, together with their partners, they developed new information and educational services for young people. The aim is to raise awareness of the importance of trustworthy information and, in particular, to promote the safe use of news among teenagers and young adults.

A further initiative was launched by the children's knowledge magazine *Geolino*. Together with Unicef, it organised a creative competition for children in Germany on the topic 'What does freedom of expression look like?'. In 2024, RTL Group's social media company We Are Era, in cooperation with the Vodafone Foundation in Germany, launched a transnational #MeMyselfAndAI campaign to empower young people to use artificial intelligence competently.

ES4 Artificial intelligence

The following table presents the material impacts, risks and opportunities (IROs) in relation to the topic of artificial intelligence (AI) that were identified as part of the double materiality assessment. RTL Group addresses its material IROs through various policies, engagement processes, measures and targets. These are described in **Management of impacts, risks and opportunities of ES4**.

Material impacts, risks and opportunities

Topic	Sub-topic	Description of IRO	Categorisation of IRO	Localisation of IRO	Time horizon of IRO
Entity-specific	Artificial intelligence	By using AI, development, production and distribution processes can be made more efficient, which can result in fewer resources such as travelling or energy being used. AI can help personalise content based on data analysis and viewer preferences. This enables a more targeted approach to the audience and can therefore increase viewer satisfaction. By using AI, automated processes can be implemented to monitor and analyse content to ensure it is diverse and inclusive. AI can help identify and reduce stereotypes and discrimination in content.	Impact Positive Potential	Own operations, downstream	Short term, medium term
		AI can analyse user data and preferences to provide personalised recommendations and a better user experience. By tailoring content to individual preferences, AI can enhance viewer satisfaction and engagement.	Impact Positive Potential	Own operations, downstream	Short term, medium term
		AI-powered algorithms can analyse user data and preferences to deliver more targeted and personalised advertisements. AI can automate various ad-technology processes, such as ad placement, bidding, and campaign optimisation. This improves efficiency, reduces manual effort, and allows advertisers to reach their target audience more effectively. AI can help detect and prevent ad fraud by analysing patterns, identifying suspicious activities, and flagging fraudulent impressions or clicks. This helps maintain the integrity of the ad ecosystem and ensures advertisers' investments are utilised appropriately.	Impact Positive Potential	Own operations, downstream	Short term, medium term
		AI technologies can automate various processes, including content recommendation, content moderation, and data analysis. This can improve operational efficiency, reduce costs, and free up resources for other revenue-generating activities. AI algorithms can analyse viewer data and preferences to deliver personalised content recommendations, leading to increased viewer engagement, longer watch times, and potentially higher advertising revenue. AI can analyse viewer feedback, engagement metrics, and market trends to optimise content creation and distribution strategies. This can result in more targeted and appealing content, attracting larger audiences and increasing monetisation opportunities.	Opportunity	Own operations, downstream	Short term, medium term
		When using AI, biases can be used in content creation, which can ultimately influence viewers' opinion formation and perception of reality. As a result, discrimination could be promoted if the AI specifies this bias. AI process optimisation can lead to job losses in the company if the company does not develop and implement strategies for retraining opportunities in a timely manner. The use of AI can also lead to data protection challenges.	Impact Negative Potential	Own operations, downstream	Short term, medium term
		AI in streaming services relies on collecting and analysing user data. This raises concerns about data privacy and security, as the extensive collection and analysis of personal information can expose users to potential data breaches or misuse. AI algorithms used for content filtering and recommendation systems may inadvertently introduce biases or promote certain types of content over others. This can impact the diversity and inclusivity of content available on streaming services. The use of AI-powered for streaming services assumes access to high-speed internet and technologically advanced devices. This can exacerbate existing disparities in access to digital technologies and content, creating a digital divide among different socioeconomic groups. Additionally, the energy-intensive data centres required to support streaming services can have a significant environmental impact.	Impact Negative Potential	Own operations, downstream	Short term, medium term
		The use of AI in ad-technology involves the collection and analysis of user data. This raises concerns about privacy and the potential misuse or mishandling of personal information. AI algorithms used in ad-technology may inadvertently introduce biases or discrimination, leading to unequal access or unfair targeting of certain groups. While targeted advertising can be beneficial, there is a risk of excessive or intrusive targeting that may infringe on user privacy or create a negative user experience. Advertisers must strike a balance between personalisation and respecting user preferences and boundaries.	Impact Negative Potential	Own operations, downstream	Short term, medium term
		Implementing AI technologies may require significant upfront investment in infrastructure, hardware, software, and talent acquisition. These initial costs can impact RTL Group's financial resources. AI relies on vast amounts of data, which can pose risks to data privacy and security. Mishandling or unauthorised access to this data can lead to financial losses due to legal liabilities, regulatory fines, and reputational damage. If AI algorithms fail to accurately analyse viewer preferences or deliver relevant content recommendations, it may result in decreased viewer engagement, potentially impacting advertising revenue.	Risk	Own operations, downstream	Short term, medium term

Management of impacts, risks and opportunities

RTL Group sees great opportunities in the use of AI and generative AI (Gen AI) to further improve its diverse business models, boost creativity, innovation and synergies and increase efficiency. The company is increasingly using AI in its businesses and is introducing its employees to the possibilities of the new technologies to raise awareness of the use of AI in the company and train employees to become competent AI users. For examples on AI at RTL Group see **Innovation** on page 79.

At RTL Group, the Senior Vice President Content & Business Development, who is also a member of the Bertelsmann AI Council, is responsible for the implementation of AI projects. To discuss AI strategies and synergies across RTL Group, technology and data leaders from RTL Group's business units regularly meet in the Data Synergy Committee (SyCo). In 2024, a global media campaign was launched under the slogan 'AI. And I can do more', alongside an invitation to the Bertelsmann Scholarship Initiative (2023–2025), which includes, among other things, AI and machine learning training components. Both employees and external candidates were invited to apply. RTL Group's AI hub shares best practices, learning opportunities and the latest AI developments with RTL Group's employees (see **S1-4**).

An AI governance framework was set up to focus on specific use cases with risk potential. To give guidance on the use of AI, certain business units published guiding principles (RTL Deutschland, Fremantle, Ad Alliance in the Netherlands, RTL Luxembourg). One of the principles outline that AI-generated outcomes must undergo human review to ensure their accuracy and quality. RTL Group uses AI exclusively in compliance with all relevant legal requirements. Special emphasis is placed on ensuring the protection of personal data, ensuring that all data protection regulations, such as the General Data Protection Regulation (GDPR), are strictly adhered to. To do so, the Privacy and Personal Data Protection Policy needs to be applied (see **ES5**). The processing of data through AI is only carried out when legally permissible, and necessary security measures are in place to safeguard privacy.

On the RTL Group risk watch list – which is composed of unquantifiable risks – management is very attentive to the deployment and evolution of artificial intelligence, and its related opportunities and risks.

ES5 Handling of data

The following table presents the material impacts, risks and opportunities (IROs) in relation to the topic of handling of data that were identified as part of the double materiality assessment. RTL Group addresses its material IROs through various policies, engagement processes and measures. These are described in **Management of impacts, risks and opportunities** of **ES5**.

Material impacts, risks and opportunities

Topic	Sub-topic	Description of IRO	Categorisation of IRO	Localisation of IRO	Time horizon of IRO
Entity-specific	Handling of data	Proper data handling allows RTL Group to gain valuable insights into viewer preferences, behaviour, and trends. This data-driven approach can inform content creation and programming decisions, leading to more targeted and engaging content.	Impact Positive Potential	Own operations, downstream	Short term, medium term
		Effective data handling enables RTL Group to provide personalised content recommendations to viewers, enhancing their viewing experience and engagement. Proper data handling allows RTL to gain valuable insights into viewer preferences, behaviour, and trends.	Impact Positive Potential	Own operations, downstream	Short term, medium term

Management of impacts, risks and opportunities

RTL Group attaches great importance to data protection. Data protection applies to the protection of personal data of RTL Group's own employees and customers, as well as the protection of personal data provided to RTL Group by business partners about their customers. RTL Group uses its customers' data in the creation and distribution of its media offerings. The confidential and careful handling of personal data also plays a decisive role in contact with media users and employees. This includes ensuring that personal or personally identifiable information is only processed in accordance with legal requirements, that this information is adequately protected against unauthorised access and that data subjects can exercise their statutory rights. RTL Group operates in a highly regulated area when handling personal data. In all markets in which RTL Group operates, the protection of personal data is a legal obligation. The primary goal is to protect the personal rights of the data subjects.

In addition to the RTL Group Code of Conduct and Supplier Code of Conduct, data protection within the company is addressed by the Privacy and Personal Data Protection Policy. The policy aims to define a baseline for privacy and personal data protection, mainly based on what needs to be implemented, enhanced and/or amended in order to comply with GDPR requirements from an RTL Group perspective. The policy describes, among other things, requirements for the organisational design, the processing of personal data, and the security and reporting processes. The policy is applied in RTL Group SA, CLT-UFA SA and all of their controlled subsidiaries (owned by more than 50 per cent, directly or indirectly under board control, or otherwise controlled) ("RTL Group companies"), while respecting any special corporate governance requirements that apply to RTL Group companies that are not 100 per cent owned, directly or indirectly, by RTL Group SA or CLT-UFA SA (such as Groupe M6). RTL Group's General Counsel is responsible for implementing the policy at Group level. The policy is accessible on the intranet. There are various ways for data subjects to contact RTL Group, including via email inboxes set up specifically for this purpose.

For RTL Group's data protection organisation to be effective, everyone who processes personal data for RTL Group must be aware of the importance of data protection. Responsibility for data protection is decentralised and lies with the management of the Group companies. To implement the data protection regulations, they have a Group-wide data protection management system, which in particular ensures the implementation of the documentation and accountability obligations under the General Data Protection Regulation (GDPR). In addition, Group companies that are subject to the GDPR have a data protection organisation consisting of central data protection officers and local data protection coordinators. Each Group company nominated a person within the organisation to coordinate the activities required (the data protection coordinator (DPC)). The latter reports to local management and, annually or on an ad-hoc basis, to the central data protection officers, who in turn report annually or on an ad-hoc basis to the Executive Committee. A similar organisation exists at other Group companies.

An Information Security Management System (ISMS), based on the industry standard ISO-27001, creates the technical and organisational framework for confidential data processing. The ISMS includes a regular and structured survey of relevant processes and procedures to ensure compliance with the legal requirements for information security, a systematic recording of risks and the derivation and monitoring of appropriate measures to minimise risks.

In 2024, the most important measures in the area of data protection included preparing RTL Group's data protection organisation for new technical challenges in the area of AI governance and expanding data protection reporting to regions beyond the scope of the GDPR.

ES6 Intellectual property and copyrights

The following table presents the material impacts, risks and opportunities (IROs) in relation to the topic of intellectual property and copyrights that were identified as part of the double materiality assessment. RTL Group addresses its material IROs through various policies, engagement processes, measures and targets. These are described in **Management of impacts, risks and opportunities of ES6**.

Material impacts, risks and opportunities

Topic	Sub-topic	Description of IRO	Categorisation of IRO	Localisation of IRO	Time horizon of IRO
Entity-specific	Intellectual property & copyrights	Intellectual property rights ensure that RTL Group's creators, including artists, writers, and producers, receive fair compensation for their work. Intellectual property rights are the foundation for a creative, innovative and diverse media landscape which is the basis of RTL Group's business models.	Impact Positive Potential	Own operations, downstream	Short term, medium term
		Proper handling of IP and copyrights ensures the protection of original content created by RTL Group. This allows RTL Group to maintain control over its content, preserve its value, and monetise it effectively. Responsible management of IP and copyrights enables RTL Group to negotiate licensing agreements and establish partnerships with other content creators and distributors. This can expand content offerings and create new revenue opportunities.	Opportunity	Own operations, downstream	Short term, medium term
		Copyright restrictions may limit the ability of users to freely share and distribute RTL Group's content, potentially affecting the organic growth and reach of the company's content. Copyright enforcement may require measures that limit user-generated content and creative expression, which could impact engagement and interaction with RTL Group's platforms.	Impact Negative Potential	Own operations, downstream	Short term, medium term
		Inadequate handling of IP and copyrights can lead to unintentional copyright infringement, where content is used without proper authorisation or licensing. This can result in legal disputes, financial penalties, and reputational damage. Failure to protect copyrighted content can lead to unauthorised distribution and piracy, impacting revenue streams and diminishing the value of original content. Legal disputes and litigation: Mishandling of IP and copyrights can lead to legal disputes and litigation, with potential financial implications through legal fees, settlements, or damages awarded to copyright holders. Reputation and trust: Infringing on intellectual property rights or being associated with piracy can harm RTL Group's reputation and erode viewer trust. This can result in a loss of viewership, decreased advertising revenue, and diminished partnerships.	Risk	Own operations, downstream	Short term, medium term

Management of impacts, risks and opportunities

RTL Group's business includes the development, creation, pre-financing, transfer, licensing and sale of products and services that are protected as intellectual property. Infringements of protected intellectual property include, for example, the performance, distribution or exhibition of copyrighted works without the appropriate permission and the unauthorised reproduction or distribution of copies of protected intellectual property.

For RTL Group, the protection and preservation of intellectual property is important to the company's success in analogue and digital business models. This is also enshrined in the RTL Group Code of Conduct and Supplier Code of Conduct: 'We respect and protect intellectual property of all kinds.' In addition, intellectual property is protected by law (e.g. by copyright, trademark and patent rights). The company is therefore committed to the highest possible level of copyright protection worldwide and to maintaining strong exclusive rights and freedom of contract. The 'Copyright Taskforce', consisting of representatives from the relevant content businesses (RTL Deutschland and Fremantle), monitors current developments and legislative processes relating to copyright law at EU and national level and prepares joint RTL Group positions on these issues. In 2024, its work focused on supporting the entry into force and implementation of the EU regulation establishing harmonised rules for AI (AI Act), which is the first set of rules worldwide to regulate the placing on the market, commissioning and use of AI systems in the EU.

ES7 Representation of society and access to content

The following table presents the material impacts, risks and opportunities (IROs) in relation to the topic of representation of society and access to content that were identified as part of the double materiality assessment. RTL Group addresses its material IROs through various policies, engagement processes, measures and targets. These are described in **Management of impacts, risks and opportunities of ES7**.

Material impacts, risks and opportunities

Topic	Sub-topic	Description of IRO	Categorisation of IRO	Localisation of IRO	Time horizon of IRO
Entity-specific	Representation of society & access to content	RTL Group's content, which includes a variety of programming from different regions and cultures, allows for cultural exchange and understanding, promoting diversity and tolerance. RTL Group may produce and distribute educational content that can support learning and skill development, benefiting individuals and society as a whole. Popular shows and events produced by RTL Group can serve as shared experiences, fostering a sense of community and social cohesion.	Impact Positive Potential	Own operations, downstream	Short term, medium term
		Better advertising financing can help to ensure that even more content can be made available free of charge.	Impact Positive Potential	Own operations, downstream	Short term, medium term
		Increased access to content can lead to higher viewership, which in turn can attract advertisers and generate advertising revenue for RTL Group. Making content easily accessible to a wider audience can help RTL Group expand its reach and attract new viewers, potentially leading to increased advertising revenue and market share.	Opportunity	Own operations, downstream	Short term, medium term
		A paywall could mean that certain content would only be available to financially stronger groups in society, which could lead to different perceptions of reality and subsequently influence opinions.	Impact Negative Potential	Own operations, downstream	Short term, medium term
		Easy access to content may increase the risk of piracy and unauthorised distribution, potentially resulting in revenue loss for RTL Group. When RTL Group distributes its content through third-party platforms, revenue sharing agreements may impact the profitability of the company, as a portion of the revenue generated goes to the platform provider. Providing access to high-quality streaming content may require investments in infrastructure and bandwidth, which can impact operating costs for RTL Group.	Risk	Own operations, downstream	Short term, medium term
		Inaccurate or stereotypical portrayals in content can reinforce biases and perpetuate harmful stereotypes, potentially marginalising or misrepresenting certain communities. If certain social groups are consistently underrepresented or excluded in RTL Group's content, it can contribute to a lack of visibility and reinforce inequalities and discrimination.	Impact Negative Potential	Own operations, downstream	Short term, medium term

Management of impacts, risks and opportunities

As a media company, RTL Group is aware of its potential to influence public opinion – as stated in the Group's Code of Conduct. The importance of diversity is therefore also reflected in the content RTL Group produces. Millions of people who turn to RTL Group each day for the latest local, national and international news need a source they can trust. RTL Group maintains a journalistic balance that reflects the diverse opinions of the societies it serves. The same commitment to diversity applies to the Group's entertainment programming: it is essential for RTL Group to create formats for a wide range of audiences across all platforms. Many different segments of society should be able to identify with the diverse content offered. RTL Group ensures that its programmes cover a variety of topics that are relevant to different sections of society – from entertainment and reality TV to news programmes and documentaries on social issues. This diversity of content ensures that people with different backgrounds, interests and life experiences can see their lives reflected in the programmes they watch.

RTL Group's formats such as *Deutschland sucht den Superstar* (Idols), *Let's Dance*, *Got Talent* and *La France a un incroyable talent* don't just showcase talent: by telling applicants' stories, they give viewers a deeper insight into different realities. Reflecting this, RTL Deutschland has removed the upper age limit for candidates applying to *Deutschland sucht den Superstar*. These formats reflect themes such as diversity and wide-ranging life experience. The focus is on authenticity and creating content that goes beyond stereotypes and reflects a broader spectrum of society

In addition, Fremantle's drama and fictional content reflects an increasingly diverse representation of society. Series such as *My Brilliant Friend* not only embrace character diversity, but also complex issues of equality, identity and social justice that are embedded in the narrative structures. RTL Deutschland also initiated cross-media theme weeks and diversity-related formats such as *Angemessen Angry* (Appropriately Angry) dealing about the empowerment of women, and which was developed within the young talent competition programme 'Storytellers'. Fremantle's productions such as *Queer* and *Fellow Travellers* delve into complex themes of identity, desire, and belonging, showcasing the richness of LGBTQ+ stories and perspectives in cinema. The film *Queer* has received widespread acclaim. Further acknowledged with nominations for both the Golden Globe and SAG Awards, *Queer* underscores

Fremantle's dedication to amplifying underrepresented voices and fostering inclusive dialogue through impactful storytelling.

RTL Group makes its content available through a variety of platforms and formats. In addition to linear television, the Group has responded to the increasing trend towards on-demand content. Through RTL Group's streaming services such as RTL+ (in Germany and Hungary) and M6+ (in France), viewers can access a variety of programmes at any time. This flexibility ensures that people who do not have access to linear TV – or who prefer more flexible viewing habits – can also access RTL Group content. M6+ continued to drive innovation, through the introduction of a new AI-powered search engine and an interactive player with enhanced data visualisation. The format *M6+ Stories*, presents short-form content on social media and allows viewers to engage with M6+ content and podcasts from Groupe M6's radio stations. The service also offers HD for all platforms, the ability to broadcast TV shows, multi-profile capabilities and over 20 free, ad-supported streaming TV channels, further improving accessibility and choice for viewers.

Groupe M6 is a founding member of 'La filière audiovisuelle' (LaFA) – a collective of French media companies dedicated to promoting French culture in Europe and around the world. LaFA believes the French audiovisual sector plays an essential role in providing the people of France with free and universal access to information, alongside a rich offer of entertainment and sport. LaFA's members therefore strive for diversity of creation and convey positive, inclusive and unifying messages throughout French society. The members contribute to cultural heritage, strengthen social cohesion and promote French culture in Europe and around the world.

In addition, RTL Group actively pursues opportunities arising from consumer trends, such as the growing demand for sustainable content and services, by introducing innovative solutions that not only meet evolving consumer needs but also promote sustainable behaviours. These include expanding access to environmentally conscious programmes and introducing practices that promote the Group's long-term commitment to environmental and social responsibility.

In the area of inclusion and accessibility, RTL Group also makes ongoing efforts to make its content accessible to people with disabilities. For example, many programmes are offered with subtitles, sign language and audio descriptions so more people with hearing or visual impairments can access this content. These initiatives not only promote social cohesion, but also enable society to participate more broadly in media discourses. For example, M6 Publicité is working to promote the integration of D/deaf and hard-of-hearing subtitling and audio description solutions in TV commercials. Since 2023, M6 Publicité has been offering the 'Accessibilité service', which provides, under certain conditions, the first subtitling for the D/deaf and hard of hearing, or the first audio description, to advertisers who have never integrated these services into their commercials.

Appendix to the sustainability report: EU Taxonomy Indicators

Revenues

Financial year 2024				Substantial contribution criteria							DNSH criteria ('Does Not Significantly Harm')											
Economic Activities		Code	Revenues in € millions	Proportion of revenues 2024 in %	Climate Change Mitigation	Climate Change Adap- tation	Water	Pollu- tion	Circular Eco- nomy	Biodi- versity	Climate Change Mitigation	Climate Change Adap- tation	Water	Pollu- tion	Circular Eco- nomy	Biodi- versity	Mini- mum Safe- guards	Proportion of Taxonomy-aligned (A.1.) or non-eligible (A.2.) revenues, 2023	Category enabling activity	Category transi- tional activity		
A. Taxonomy-eligible activities																						
A.1. Environmentally sustainable activities (Taxonomy-aligned)																						
Revenues of environmentally sustainable activities (Taxonomy-aligned) (A.1)				0	0													N/EL				
Of which enabling activities				0	0													N/EL	E			
Of which transitional activities				0	0													N/EL		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												
Revenues of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)				0	0	0	0	0	0	0	0							N/EL				
A. Revenues of Taxonomy-eligible activities (A.1+A.2)				0	0	0	0	0	0	0	0							N/EL				
B. Taxonomy-non-eligible activities																						
Revenues of Taxonomy-non-eligible activities				6,254	100																	
Total (A+B)				6,254	100																	
1 Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective, N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective, N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective																						
2 Taxonomy-eligibility and -alignment per environmental objective:																						
Environmental objectives				Proportion of Revenues/Total Revenues																		
Climate Change Mitigation: CCM				Taxonomy-aligned per objective				Taxonomy-eligible per objective														
				0%				0%														
Climate Change Adaptation: CCA				0%				0%														
Water and Marine Resources: WTR				0%				0%														
Circular Economy: CE				0%				0%														
Pollution Prevention and Control: PPC				0%				0%														
Biodiversity and ecosystems: BIO				0%				0%														

1 Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective, N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective, N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective

2 Taxonomy-eligibility and -alignment per environmental objective:

Environmental objectives	Proportion of Revenues/Total Revenues	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
Climate Change Mitigation: CCM	0%	0%
Climate Change Adaptation: CCA	0%	0%
Water and Marine Resources: WTR	0%	0%
Circular Economy: CE	0%	0%
Pollution Prevention and Control: PPC	0%	0%
Biodiversity and ecosystems: BIO	0%	0%

Investments

Financial year 2024				Substantial contribution criteria				DNSH criteria ('Does Not Significantly Harm')															
Economic Activities		Code	CapEx in € millions	Proportion of CapEx, 2024 in %	Climate Change Mitiga- tion	Climate Change Adap- tation	Water	Pollu- tion	Circular Eco- nomy	Biodi- versity	EL ^{1,2}	Y; N; N/ EL ^{1,2}	Climate Change Mitiga- tion	Climate Change Adap- tation	Water	Pollu- tion	Circular Eco- nomy	Biodi- versity	Mini- mum Safe- guards	Proportion of Taxonomy- aligned (A.1.) or -eligible (A.2.) CapEx, 2023	Cate- gory enab- ling activity	Cate- gory transi- tional activity	
A. Taxonomy-eligible activities																							
A.1. Environmentally sustainable activities (Taxonomy-aligned)																							
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)			0	0																N/EL			
Of which enabling activities			0	0																	N/EL	E	
Of which transitional activities			0	0																	N/EL		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																							
Construction of new buildings		COM 7.1	1	0	EL	N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL											
Renovation of existing buildings		COM 7.2	1	0	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL									N/EL		
Acquisition and ownership of buildings ³		COM 7.7	99	24	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL									N/EL		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)			101	24	24	0	0	0	0	0	0	0									N/EL		
A. CapEx of Taxonomy-eligible activities (A.1+A.2)			101	24	24	0	0	0	0	0	0	0									N/EL		
B. Taxonomy-non-eligible activities																							
CapEx of Taxonomy-non-eligible activities			302	76																			
Total (A+B)			403	100																			
1 Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective, N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective, N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective																							
2 Taxonomy-eligibility and –alignment per environmental objective:																							
3 Including leased buildings																							
CapEx Proportion/Total CapEx																							
Environmental objectives			Taxonomy-aligned per objective																				
Climate Change Mitigation: CCM			0%																				
Climate Change Adaptation: CCA			24%																				
Water and Marine Resources: WTR			0%																				
Circular Economy: CE			0%																				
Pollution Prevention and Control: PPC			0%																				
Biodiversity and ecosystems: BIO			0%																				

Operating Expenses

Financial year 2024				Substantial contribution criteria						DNSH criteria ('Does Not Significantly Harm')																														
Economic Activities		Code	OpEx in € millions	Proportion of OpEx, 2023 in %	Climate Change Mitiga- tion	Climate Change Adap- tation	Water	Pollu- tion	Circular Eco- nomy	Biodi- versity	Climate Mitiga- tion	Climate Change Adap- tation	Water	Pollu- tion	Circular Eco- nomy	Biodi- versity	Mini- mum Safe- guards	Proportion of Taxonomy- aligned (A.1) or -eligible (A.2.) OpEx, 2023	Cate- gory enab- ling activity	Cate- gory transi- tional activity																				
																					%	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	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																		
Of which enabling activities																					0	0																		
Of which transitional activities																					0	0																		
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																																								
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)																					0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
A. OpEx of Taxonomy-eligible activities (A.1+A.2)																					0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
B. Taxonomy-non-eligible activities																																								
OpEx of Taxonomy-non-eligible activities																					173	100																		
Total (A+B)																					173	100																		
1 Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective, N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective, N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective																																								
2 Taxonomy-eligibility and -alignment per environmental objective:																					OpEx Proportion/ Total OpEx										Taxonomy-eligible per objective									
Environmental objectives																					Taxonomy-aligned per objective										Taxonomy-eligible per objective									
Climate Change Mitigation: CCM																					0%										0%									
Climate Change Adaptation: CCA																					0%										0%									
Water and Marine Resources: WTR																					0%										0%									
Circular Economy: CE																					0%										0%									
Pollution Prevention and Control: PPC																					0%										0%									
Biodiversity and ecosystems: BIO																					0%										0%									