

# Sustainability Statements

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## Commitment to growing a sustainable business

At Better Collective, we aim to excite sports fans through engaging content and foster passionate communities worldwide. As a leader at the intersection of sports, media, entertainment, and iGaming, we recognize the responsibility that comes with our role in the industry. As such, our focus on sustainable practices is integral to how we innovate, engage, and create long-term value for our group and stakeholders.

As part of our commitment to transparency and accountability, we welcome the EU's Corporate Sustainability Reporting Directive (CSRD) and European Sustainability Reporting Standards (ESRS). CSRD is designed to enhance and standardize corporate sustainability reporting, coming into effect from 2024. Consequently, Better Collective has been working to develop a more structured and thorough reporting, though we recognize that this will require continuous efforts. Our reporting identifies sustainability matters to consider and address while providing stakeholders with transparent, comparable, and reliable information on our environmental, social, and governance (ESG) performance.

Our efforts to prepare for and comply with CSRD have been relevant for optimizing and developing our business processes, helping us to deepen our understanding of what is critical for our short-, medium- and long-term success. Group-wide collaboration across departments like Finance, People and Culture, Product and Tech, Investor Relations, and Legal and Compliance has been central - and will continue to be - in optimizing our business processes and data collection for our CSRD reporting. Under CSRD, we adhere to specific standards that cover a wide range of sustainability topics, ensuring that reporting is consistent and comparable across various industries.

A core component of CSRD is the Double Materiality Assessment (DMA), which requires us to identify the material sustainability matters relevant to our business and value chain. In 2018, we put out our first sustainability report, analyzing and identifying our key environmental, social, and governance (ESG) topics. Since then, we have updated our analysis through internal reviews and comprehensive revisions in response to evolving regulations. In 2024, we started applying the double materiality concept to our strategic priorities, mainly focusing on identifying impacts and risks. The 2024 Sustainability Statements mark the first consolidated Sustainability Statements in our Annual Report.

The DMA introduces impacts, risks, and opportunities (IROs) that inform us about our sustainability matters.

Identifying IROs involves assessing the potential impacts of our activities on the environment and people, the risks posed by sustainability matters to our group, as well as the opportunities that sustainability initiatives can create. In our Sustainability Statements, we have implemented CSRD and the ESRS. Aligning with our DMA, we report on the following topics in addition to the EU Taxonomy:

- General disclosures
- Climate change
- Own workforce
- Consumers and end-users
- Business conduct

We have structured our Sustainability Statements into four overall sections: “General disclosures”, “Governance”, “Social”, and “Environment”. Though, we have also chosen to incorporate some of the disclosures from the cross-cutting standard into other parts of our Management Review and Remuneration report, as we believe some information is best read in close connection with the financial review and our activities. We have done this by using the ‘Incorporation by reference’ option. You can find a full overview of the ESRS structure and where to find the different disclosures in the appendix “Disclosure requirements” on pages 102-106.

We are excited to share our new Sustainability Statements and hope you find them both engaging and easy to navigate.

INCORPORATED BY REFERENCE	SECTION REPORT	PAGE(S)
GOV-1; 19, 21, 22	Corporate Matters	24; 27; 36-38
GOV-3, E1;13	Corporate Matters	30-31
SBM-1; 38, 40ai-ii, b, 42a	Strategy	13-14
SBM-3; AR 17	Strategy	13-14
G1 GOV-1; 5	Corporate Matters	27

## General disclosures

### Basis for preparation (BP-1)

Our sustainability statements are prepared with reference to the ESRS issued by the European Financial Reporting Advisory Group (EFRAG). Information in the Sustainability Statement includes the Better Collective group and all its subsidiaries and has been prepared on the same consolidated basis as the Better Collective group's 2024 financial statements.

Our DMA forms the basis for our sustainability reporting, addressing our own operations as well as the main parts of our upstream and downstream value chain concerning impacts, risks, and opportunities (IROs). Particularly the utilization of data centers in our upstream value chain and downstream on our workforce and users. The extent to which policies, actions, metrics, and targets go beyond our own operations varies depending on the nature of the topics which are disclosed in the topical ESRS.

### Disclosures in relation to specific circumstances (BP-2)

#### External review

Our Sustainability Statements are covered by limited assurance performed by the external group auditor.

### Use of estimates

Where estimates are used to provide consolidated group-wide reporting, such estimates, and practices are described in the accounting principles applicable to the data or information, including any related measurement uncertainty. Naturally, the reliance on indirect sources and proxies introduces some degree of outcome uncertainty. We are committed to refining our data collection methods, including exploring ways to, e.g., increase survey participation and collaborating with partners to obtain more precise data. For further information on the key estimates, judgments, and assumptions applied, please refer to the individual pages where quantitative sustainability-related data tables are presented. For 2024, we have applied estimations in energy consumption for some offices, which also affects scopes 1 and 2. For scope 3, we use spend-based emission calculations which have inherently higher uncertainty.

### Changes in methodology

2024 marks the first year of reporting in accordance with CSRD, why calculation methodologies are updated to be in alignment with requirements in ESRS, yet no previously reported KPIs have been restated or revised.

Better Collective has not included comparative information due to the new requirements from ESRS. These changes render the figures non-comparable.

### Disclosures stemming from other legislation and sustainability reporting standards

Our sustainability statements also constitute our statutory reporting cf. the Danish Financial Statements Act, Sections 99d and 107d, as they fall under Better Collective's Sustainability information and are therefore relevant to the Sustainability Statement on pages 29 and 75.

### Management responsibilities (GOV-1)

The governance of Better Collective's sustainability efforts defines the role of the Board and its Committees as well as specifying the powers the Board delegates to our Executive Management. Sustainability and ethical business conduct are deeply integrated into our strategic direction and how we run our business. It is governed at the highest level by the Board and its committees. Responsibility for the oversight of IROs lies within the Board of Directors, while business conduct policies, including Better Collective's Code of Conduct, are partially embedded within the Audit Committee. The Board of Directors has overall accountability for the management and guidance of IROs, including those associated with aspects of sustainability, such as operating a compliant business, promoting safer gambling, implementing socially responsible conduct, environmental responsibility, and ethical behavior. [Read more in our "Corporate Matters" chapter from page 22.](#)

The following depicts management's role in the control and management of IROs by outlining their reporting lines to the administrative, management, and supervisory bodies, and their integration with other internal functions. In the ongoing work the Board of Directors and relevant committees determine whether appropriate skills and expertise are available. If not, external consultancy is used.

### Executive Management

The Executive Management regularly meets informally with the Chair of the Board of Directors, and the CFO regularly meets informally with the Chair of the Audit Committee. The CFO is the individual within the Executive Management responsible for the disclosure and reporting of financial and non-financial matters. The Executive Management participates in Board meetings with the Board of Directors and uses their knowledge and expertise, supported by group departments and the Sustainability board, to guide the Board of Directors and enable them to make informed decisions on sustainability matters. Final decisions on IROs are made by the Board of Directors.

### Sustainability Board

Responsibility for the execution of the strategic sustainability priorities is delegated to Better Collective's Sustainability Board. The Sustainability Board is responsible for strategic priorities and integrating sustainability into business decisions and processes within their respective functions. Reporting to the Audit Committee and Board

of Directors. The Sustainability Board is chaired by Better Collective’s Head of Sustainability and consists of a cross-functional team with representatives from Sustainability, Finance, People and Culture, Safer Gambling, and Executive Management. Making up a total of nine members. The Sustainability board meets quarterly to address sustainability matters and IROs relating to Better Collective’s operations.

**Group Finance and Group Investor Relations**

These two are the primary bodies within management levels responsible for identifying, managing, and communicating Better Collective’s IROs. Group Finance and Investor Relations jointly oversee the financial and non-financial compliance of our sustainability reporting, ensuring alignment with relevant standards and regulatory requirements. While processes for sustainability data collection continue to evolve, disclosures on environmental matters, social impacts across our value chain, and broader sustainability topics are coordinated between the two functions to support transparency and compliance. Sustainability is anchored within Investor Relations, ensuring a structured approach to reporting and stakeholder communication.

**CSRD task force**

The subject-specific “Corporate Sustainability Reporting Directive (CSRD) task force” oversees and manages CSRD implementation and compliance within the group

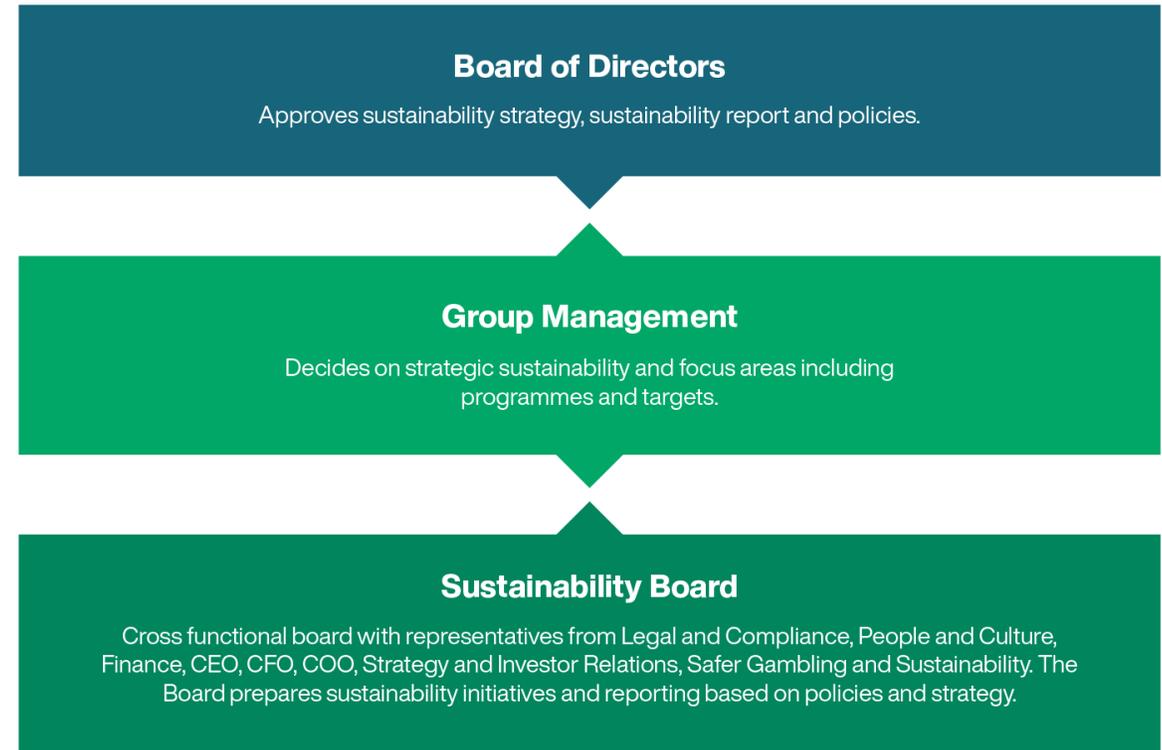
and is responsible for the management and communication of Better Collective’s IROs. The task force convenes regularly and reports to the Sustainability Board, which reports to the Group Management, which further reports to the Board of Directors, which ultimately has the final responsibility.

**Group Legal and Compliance**

Disclosures of governance matters are anchored within Group Legal and Compliance, which provides information on governance structures, policies, and procedures. Group Legal and Compliance services business units to ensure services, products, and platforms comply with applicable sustainability legislation and guidelines.

**Group People and Culture**

Disclosures on social matters concerning our workforce are anchored within People and Culture, which reports data about our employees and social activities for Double Materiality Assessment (DMA) and reporting purposes.



### Business units

The individual business units are responsible for the research and development of products, platforms, and projects.

### Targets

The Board of Directors, and by extension, the Audit Committee, utilize the DMA processes, controls, and results to guide the setting of targets concerning our material impacts, risks, and opportunities (IROs) whenever relevant. When targets are set, these are to be tracked using appropriate qualitative and quantitative indicators. Currently, we have only set Group level targets relating to gender diversity. We continue to focus on achieving a sound data foundation and establishing and building efficient control environments. We are considering how and where we will set strategic targets to further accelerate business strategy and sustainability performance.

### Expertise and skills

The Nomination Committee assists the Board of Directors by nominating candidates and determining whether appropriate strategic, industry-specific, sustainability, and other necessary skills and expertise are available within the Board of Directors and Executive Management.

Each year, the Board of Directors evaluates the skills, diversity, knowledge, and experience of its members and the Executive Management team. This includes

assessing whether the Board collectively possesses and can effectively leverage sustainability expertise. The evaluation confirmed that each Board member holds competencies relevant to our material IROs, the broader industry landscape, and the geographical scope of our operations. Additionally, the Executive Management team possesses deep expertise in various aspects of sustainability directly linked to our material IROs, ensuring alignment between business objectives and sustainability commitments.

**For more information on the Board and Executive Management's skills and expertise, see pages 36-39.**

Any knowledge that the Board of Directors or Executive Management does not directly possess is leverageable from internal support functions, including Group Finance and Group Legal and Compliance, in addition to external advisors for specific topics.

### Sustainability matters addressed by management (GOV-2)

The Board of Directors receives regular updates on sustainability matters. This includes communication regarding our annual reporting, IRO identification from the DMA, reporting requirements based on IROs, and updates on significant actual and potential negative impacts from value chain activities. Informed by our DMA,

we track actions taken to prevent, mitigate, or remediate identified impacts and present these alongside our financial risk assessments, ensuring that sustainability is fully integrated into our risk management framework. Beyond quarterly updates, Executive Management is continuously informed of Better Collective's sustainability activities, ensuring continuous oversight and alignment with business objectives. The agenda below reflects our 2024 initiatives and plans for 2025.

#### Q1 - Annual Reporting

The Board of Directors reviews and approves the Annual Report during the first quarter. This report provides shareholders and other stakeholders with insights into the group's performance, policy effectiveness, key actions taken, and, where relevant, associated metrics and targets.

#### Q2 - IRO Reporting

In the second quarter, the Sustainability Board presents the outcomes of the DMA assessment, including identified material IROs and impacted stakeholders, to the Audit Committee. The committee then shares these findings and relevant recommendations with the Board of Directors. These insights help guide the Board's decision-making moving forward.

#### Q3 - IRO Deep dive

During the third quarter, the Audit Committee thoroughly reviews material IROs. This process informs the scope of disclosures in the Annual Report, ensuring

alignment with ESRS topical standards, disclosure obligations, and key data points that must be reported.

#### Q4 - Impact and policy review

In the fourth quarter, the Audit Committee and Board of Directors assess the effectiveness of mitigation and preventive measures implemented throughout the year. They also evaluate whether further actions are necessary and determine if any policies should be updated or revised. The Remuneration Committee assesses remuneration to the Executive Management according to their performance during the year, including the sustainability KPIs referred to in the incentive schemes. The Nomination Committee evaluates the profiles of the members of the Board of Directors and subsequently makes recommendations to the Board of Directors regarding gender composition, targets, and policies for the Board of Directors and other managerial functions. A list of the material IROs addressed by the Board of Directors and Executive Management during the reporting period is disclosed alongside the relevant disclosures.

#### Incentive schemes (GOV-3)

Better Collective does not currently have a formal incentive scheme with sustainability components.

**Incorporated by reference "Remuneration to the Board of Directors and Executive Management" on pages 30-31.**

## Statement on due diligence (GOV-4)

As a responsible corporate citizen, we are committed to respecting, protecting, and advancing human rights across our business operations. Guided by the ten principles of the United Nations Global Compact (UNGC), our four sustainability focus areas integrate the core principles related to human rights (including labor rights), the environment (including climate), and anti-corruption, as reflected in the UN Guiding Principles for Business and Human Rights and the OECD Guidelines for Multinational Enterprises. These frameworks underpin our approach, ensuring that respect for human rights is fully integrated into our policies and business actions. To reinforce our commitment, we uphold our Human Rights policy, which extends to our entire value chain. We continue to work on our human rights due diligence processes to move us from commitment to tangible action. Currently, our most salient human rights issues pertain to our workforce. Should Better Collective happen to cause or contribute to adverse impacts, we commit to active remediation, and if adverse impacts are linked to us through our business relationships, we will leverage our influence to promote appropriate solutions. We recognize that our ability to influence human rights impacts spans the entire value chain, and we are dedicated to addressing our responsibilities with integrity, transparency, and a focus on long-term impact.

## Sustainability reporting risk management (GOV-5)

Better Collective is in the early stages of aligning with the Corporate Sustainability Reporting Directive and acknowledges the absence of developed internal controls tailored to sustainability reporting. We are committed to ensuring the accuracy of our sustainability reporting going forward. Following the initial implementation of the CSRD in 2024, we have begun developing more robust internal control systems to support the sustainability reporting process.

Our approach aims to align sustainability reporting controls with financial reporting structures, ensuring a structured and reliable framework over time. As the scope of sustainability reporting expands, we are actively assessing the risks related to data accuracy and completeness and working to establish appropriate internal controls through ongoing evaluations in collaboration with internal data owners and external auditors.

Core elements of sustainability due diligence	Paragraphs in the sustainability statement
a) Embedding sustainability due diligence in governance, strategy, and business model.	<ul style="list-style-type: none"> <li>GOV-1 Management responsibilities</li> <li>GOV-2 Sustainability matters addressed by managed</li> <li>SBM-1 Strategy, business model and value chain</li> <li>SBM-3 Double materiality assessment</li> </ul>
b) Engaging with affected stakeholders in key all steps of the sustainability due diligence.	<ul style="list-style-type: none"> <li>SBM-2 Interests an views of stakeholders</li> <li>IRO-1 Double materiality assessment process</li> <li>GOV-2 Sustainability matters addressed by managed</li> </ul>
c) Identifying and assessing adverse impacts	<ul style="list-style-type: none"> <li>IRO-1 Double materiality assessment process</li> <li>SBM-3 double materiality assessment</li> </ul>
d) Taking actions to address those adverse impacts	<ul style="list-style-type: none"> <li>GOV-5 Risk management and internal control</li> <li>S1-4 Our approach</li> <li>S4-4 Our approach</li> </ul>
e) Tracking the effectiveness of these efforts and communicating	<ul style="list-style-type: none"> <li>GOV-2 Sustainability matters addressed by managed</li> </ul>

## Strategy and business model (SBM-1)

Read more about our strategy, business model, and value chain from page 13-16.

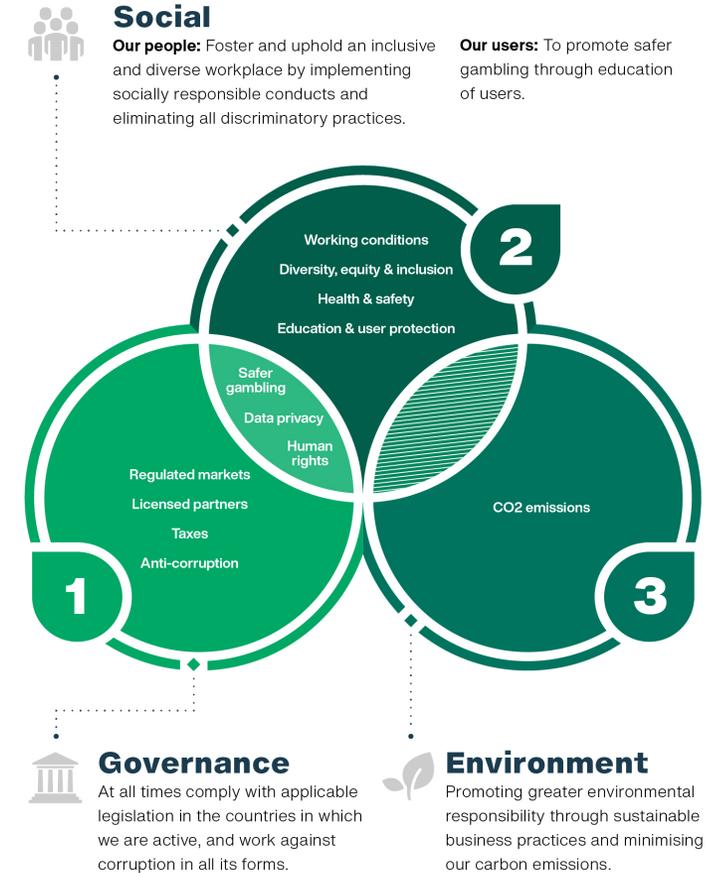
We are guided by a commitment to deliver compelling and immersive sports content to our users. This focus has shaped our vision of becoming the leading digital sports media group, aiming to excite sports fans through engaging content and fostering passionate communities worldwide. Positioned at the crossroads of media, entertainment, sports, and iGaming, we deliver content, advertising, and safer gambling resources to hundreds of millions of sports fans. This scale brings a profound responsibility to approach our operations with transparency and accountability at the core of our strategy.

Our value chain spans upstream procurement, internal operations, and downstream distribution, enabling engaging and safer user experiences while maintaining operational efficiency. In the upstream value chain, we depend on IT infrastructure, including data centers, which are fundamental to our business model but present material IROs relating to energy consumption and responsible sourcing. Within our operations, our success is driven by a skilled workforce specializing in content creation, publishing, paid media, and digital marketing. Ensuring employee well-being, fostering diversity and inclusion, and retaining talent are key priorities while

delivering transparent and ethical services in compliance with regulations, which remain central to our user and governance approach. Downstream, we engage millions of sports fans through our sports media platforms, offering engaging experiences, transparent content, and safer gambling resources. With +450 million monthly visits across our global House of Brands, we prioritize user protection, data privacy, and ethical marketing to uphold trust and compliance across regions. While we cannot control what our partnering sportsbooks do, we support them by holding them to high standards during the customer acquisition and ongoing CRM process and by providing them with a chance to set the bar higher by providing safer gambling tools and software. As such, extending our influence in the value chain. By integrating more sustainable practices into our value chain, Better Collective ensures responsible business growth while addressing critical environmental, social, and governance challenges within our industry. Our dependencies described above were carefully considered when performing our DMA.

# SUSTAINABILITY MODEL

The three pillars of sustainability





## Interests and views of stakeholders (SBM-2)

At Better Collective, our key stakeholders include both internal and external parties who contribute to and benefit from the value we create. Engaging with these stakeholders in a structured and meaningful way is essential to shaping our strategy, ensuring responsible business conduct, and addressing material impacts. Through continuous dialogue, we gather insights that influence employee well-being, responsible marketing practices, safer gambling efforts, regulatory compliance, digital innovation, and sustainability initiatives.

Stakeholder engagement is a fundamental part of our strategic decision-making and integral to our daily operations. We assess our stakeholders' needs, concerns, and expectations to remain agile and responsive to changing market trends, regulatory developments, and user preferences. By fostering open dialogue, we identify our business model's positive and negative impacts and proactively take action to mitigate risks and maximize opportunities. Our engagement process is embedded across our group. Stakeholder insights are continuously discussed within relevant departments and business units to ensure alignment with strategic priorities. The Board of Directors is updated regularly, at a minimum, during annual DMA reviews via Executive Management, ensuring that material stakeholder interests are considered when shaping our long-term vision and

business model. There have not been any amendments in 2024.

Our approach to engagement varies depending on the stakeholder group, and we utilize a mix of formal and informal channels to ensure that feedback is consistently gathered, assessed, and integrated into decision-making. Employees engage through workplace evaluations and structured dialogues, while user feedback is gathered via platform interactions and content engagement analysis. Our engagement with industry associations involves direct participation in policy discussions and compliance initiatives, ensuring that Better Collective contributes to developing responsible and sustainable business practices in the iGaming industry. Each stakeholder group has unique needs and perspectives, influencing how we operate and create value. While our stakeholders generally expect ethical conduct, transparency, and responsible business practices, their specific expectations differ based on the nature of their relationship with Better Collective:

- Employees seek an inclusive and motivating work environment, fair treatment, growth opportunities, and a commitment to responsible employment practices.
- Users expect accurate and responsible content, safer gambling resources, and a transparent approach to digital engagement.

- Partners and suppliers value strong business relationships, compliance with responsible marketing standards, and shared commitments to industry-wide ethical conduct.
- Shareholders expect sustainable growth, financial transparency, and strong governance structures that align with market expectations.
- Regulators require compliance with local laws and ethical advertising standards while expecting iGaming affiliates to uphold responsible gaming practices.

Beyond our key stakeholder dialogue, we engage with internal subject-matter experts to understand IROs. These experts include employees with responsibilities and insights into specific parts of our business model and activities. Stakeholder engagement is also crucial to our ongoing sustainability due diligence efforts. Read more about how we engage our stakeholders and the topics on the next page. Our DMA and the content of our sustainability statements underscore the most important topics for our stakeholders as they consider the identified interdependencies and IROs related to our value chain and business activities. Through active stakeholder engagement, continuous feedback loops, and monitoring mechanisms, we ensure that Better Collective remains a trusted, responsible, and forward-thinking leader in the digital sports media and sports betting industry.

KEY STAKEHOLDER	HOW WE ENGAGE	WHY WE ENGAGE	VALUE CREATION
<b>OWN WORKFORCE</b> 	<p>We participate in two-way responsive dialogue. We engage through:</p> <ul style="list-style-type: none"> <li>Intranet updates</li> <li>Development dialogues</li> <li>Annual workplace survey</li> <li>Manager check-ins</li> <li>Global “All hands” meetings</li> <li>Social events</li> <li>Informal communication channels to raise open questions to the group or in specific work group form</li> </ul>	<p>People are the core of our business, and we engage to:</p> <ul style="list-style-type: none"> <li>Learn about their employees’ values, engagement, and concerns</li> <li>To understand employees’ perceptions and experiences</li> <li>Professional development</li> <li>Sense of inclusion</li> <li>Job satisfaction and well-being</li> <li>To maintain a fair workplace and working conditions for all</li> </ul>	<ul style="list-style-type: none"> <li>Internal policy updates</li> <li>Employee-driven initiatives and campaigns</li> <li>Career advancement and skills development</li> <li>Enhancing employee well-being, inclusion, and a safe work environment</li> </ul>
<b>USERS</b> 	<p>We engage with our users in various ways through:</p> <ul style="list-style-type: none"> <li>Our sports media, like articles, commentary, communities, videos, podcasts, and more.</li> <li>Through website feedback tools and analysis of user behavior and feedback</li> <li>User interaction with products</li> </ul>	<p>We engage to:</p> <ul style="list-style-type: none"> <li>Building trust</li> <li>Understand user preferences and behavior</li> <li>Enhancing user experience</li> </ul>	<ul style="list-style-type: none"> <li>User education and empowerment</li> <li>Safeguarding users</li> <li>Community building</li> <li>Offering safer gambling resources, including a Betting Academy and Mindway AI solutions</li> <li>Data collection and processing within the GDPR framework</li> <li>Ensure quality in Better Collective’s deliveries</li> </ul>
<b>PARTNERS AND SUPPLIERS</b> 	<p>Formal and informal engagement through a dedicated Investor Relations team and with Executive management:</p> <ul style="list-style-type: none"> <li>Daily operations and collaborative projects</li> <li>Reviews</li> <li>Industry networking and conferences</li> <li>Through contracts and partner / supplier due diligence</li> </ul>	<ul style="list-style-type: none"> <li>Building trusted partnerships.</li> <li>Ensuring compliance with our partners and suppliers.</li> <li>To learn about trends and insights related to our specific industry. Join efforts for industry-wide change.</li> </ul>	<ul style="list-style-type: none"> <li>Streamlined operations and alignment on sustainability standards with partners.</li> <li>Fostering shared responsibility for advancing sustainability and safer gambling practices.</li> <li>Supporting partners by holding them to high standards during the customer acquisition and ongoing CRM process</li> <li>The development and integration of AdVantage ensures unparalleled engagement and value for both our partners and audiences</li> </ul>
<b>SHAREHOLDERS</b> 	<ul style="list-style-type: none"> <li>Quarterly roadshows</li> <li>Conference calls</li> <li>Regular 1-1 meetings</li> <li>Capital Markets Day</li> <li>ESG ratings</li> <li>Annual general meeting</li> </ul>	<p>As a dual-listed company, we naturally engage with our shareholders regularly to:</p> <ul style="list-style-type: none"> <li>Ensure efficient financial allocation</li> <li>To understand shareholders’ interests</li> <li>Ensure accurate communication</li> <li>Ensure shareholder value</li> </ul>	<ul style="list-style-type: none"> <li>Securing financing</li> <li>ESG rating improvement plans</li> <li>Responses to investor queries</li> <li>Increased investor confidence</li> <li>Building and maintaining strong relationships and transparency</li> </ul>
<b>INDUSTRY ASSOCIATIONS AND REGULATORS</b> 	<ul style="list-style-type: none"> <li>Joint initiatives and programs</li> <li>Conferences and meetings</li> </ul>	<ul style="list-style-type: none"> <li>Inputs into strategic directions</li> <li>Knowledge sharing</li> <li>Promoting and implementing safer gambling frameworks</li> <li>Ensure compliance</li> <li>Educating regulators about the affiliate business model and its role in the sports and iGaming ecosystem</li> </ul>	<ul style="list-style-type: none"> <li>Contributing to voluntary frameworks and best practices</li> <li>Safer gambling week</li> <li>Co-founder of RAiG (Responsible Affiliates in Gambling). As a condition of membership in RAiG, each member is subject to an annual social responsibility audit conducted by an independent third party.</li> <li>Expansion into new markets through regulatory changes</li> <li>Systemized regulatory compliance through our Legal and Compliance team</li> </ul>

## Double materiality assessment results (SBM-3)

Our sustainability strategy is rooted in four strategic focus areas: Environment, Social (our workforce and users), and Governance - each with underlying priorities. These pillars are designed to address our material impacts, risks, and opportunities (IROs). They are a fundamental part of how we operate, ensuring that we remain a responsible leader in our industry, while they also support our overall strategy to drive innovation, build trust, and deliver long-term value for our group and our stakeholders.

Our identified material IROs are outlined in the DMA process and further described under each topic in the individual sections of our sustainability statements. The material IROs are primarily concentrated within our operations and downstream activities, reflecting our position in the value chain. The IROs are directly connected to our ability to create and deliver engaging content, foster passionate communities, and provide a safer user experience for our users. Additionally, our IROs extend to our commitment to responsible business conduct, environmental responsibility, and workforce satisfaction, security, and development.

We operate in a digital-first ecosystem, where the utilization of data center services plays a fundamental role in our infrastructure. While we do not identify environmental risks or opportunities explicitly relating to the

environment, we recognize our actual negative environmental impact. Our upstream activities impact our overall environmental footprint, underscoring the importance of working with sustainable data center providers. Although our direct emissions are limited, our overall impact relates to the strain our operations and business model put on the environment regarding carbon emissions and energy consumption. The negative effect of our environmental impact cannot be limited to the countries where we operate, as climate change is global.

The identified social impacts for Better Collective are both negative and positive, as well as actual and potential, and are primarily shaped by industry-specific challenges and opportunities. Possible negative impacts arise from our proximity to gambling and sports betting, high-performance work environments, and gaps in diversity and inclusion. However, we have mitigating actions to address negative impacts, including responsible gambling initiatives, flexible work models, and diversity and inclusion efforts. If these mitigating measures were discontinued, the potential negative impacts could affect employees' well-being, user trust, and safety. For the DMA we have considered only the gross risk, before mitigating actions. As a digital sports media group, we also generate positive social impacts. We provide value to employees through inclusivity, continuous learning, and flexible working opportunities while fostering a culture of responsible and ethical user engagement.

Additionally, we enhance overall transparency in the sports media industry, helping consumers and end-users make informed decisions through educational content, community-driven insights, and compliance-driven marketing practices. Our business is built on strict data privacy protocols, ethical marketing practices, and a commitment to safer gambling. By prioritizing ethical practices and sustainable operations, we aim to create a positive and lasting impact on our employees, consumers, and end-users, and the wider industry.

The ESRS disclosure requirements cover all identified material IROs. However, Better Collective also reports entity-specific metrics on impacts related to safer gambling, tax transparency, and commitment to local communities, as there are no ESRS disclosure requirements covering these specific impacts that we have identified.

- The material positive impact and opportunity related to safer gambling - covered as an entity-specific disclosure under "Consumers and end-users".
- The material positive impact and opportunity from contribution to local communities are reported as entity-specific disclosures under "Governance".
- Tax transparency reported as an entity-specific disclosure under "Governance"

As such, our IROs are categorized under S1 (Our workforce), S4 (Consumers and end-users), E1 (Climate change), and G1 (Business conduct).

## The financial effect

The current financial effects of the identified material risks and opportunities are limited.

As our material IROs are primarily related to our core business activities and ability to grow, our initiatives to improve opportunities and mitigate impacts and risks are embedded in already established governance structures. As a result, our resilience is deemed high within the time horizons applied in our 2024 DMA. Our financial resilience analysis is based on qualitative input by internal subject-matter experts, including an overall assessment of the mitigating factors across all IROs, as gathered in the DMA process.

## Changes to material IROs

In 2024, we updated our existing DMA process to ensure it aligns with the European Sustainability Reporting Standards (ESRS). 2024 marks our first year with a compliant Double Materiality Assessment. The material topics described have been assessed considering sub- and sub-sub-topics as required under CSRD. While our primary focus this year has been achieving CSRD compliance, we recognize this process is ongoing. Moving forward, we will continue to refine our methodology and approach, shifting next year's focus towards enhancing IRO management and deepening our understanding of potential sector-specific impacts and opportunities.

## Double materiality assessment process (IRO-1)

Our DMA process encompasses our operations and upstream and downstream value chain, reflecting Better Collective's unique strategic and operational environment. We conduct a mapping based on various internal and external sources to identify actual and potential positive and / or negative impacts, risks, and opportunities. The scope of the DMA was established by identifying relevant sustainability matters across our upstream and downstream value chain and within our operations, considering our business relationships, operational dependencies, and geographical footprint. Our assessment was guided by ESRS and supplemented with insights from internal business functions, regulatory frameworks, industry benchmarks, and financial analyst perspectives.

External advisors further supported the process to ensure rigorous and objective identification and assessment to identify the IROs that are material to our business model and mandatory for reporting as part of our sustainability statement. Through the mapping, we identified various actual and potential IROs across our business across short-, medium-, and long-term horizons in alignment with ESRS 1. The identified actual and potential positive/negative impacts, as well as risks and opportunities, were assessed to determine their materiality and determine which ones are mandatory for reporting. Identified impacts were assessed based on their

relative severity and likelihood, with severity determined by evaluating their scale, scope, and remediability. Each impact was rated on a scale from 1 to 5. Risks and opportunities, however, were evaluated separately based on their probability of occurrence and financial magnitude. Ratings were derived from internal and third-party quantitative data (where available and feasible) and qualitative input from internal and external stakeholders. When relevant, location-specific factors were also considered in the impact assessment. Additional sources, such as pre-existing records, self-assessment results, document analysis, and academic research, were used to inform the assessment process further.

Financial risks and opportunities were identified and assessed for the identified actual and potential impacts. Better Collective's assessments include potential impacts from future events on assets, performance, value creation, and data on past events' impacts. Past events are informed by Better Collective's own financial data, and future events are based on scientific peer-reviewed publications, best practices, and available guidance. For financial materiality, the scoring system measured the likelihood and potential magnitude of financial effects caused by a sustainability matter. This approach ensures that material gross risks and opportunities are assessed in alignment with our ERM (see page 34) framework and financial performance evaluations.

Stakeholder inclusion was a key component of the assessment. We distinguished between stakeholders directly affected by our activities and those interested in our sustainability disclosures, including investors, regulators, employees, and business partners. While we did not directly consult affected external stakeholders, the process incorporated insights from internal subject-matter experts who maintain continuous dialogue with key stakeholder groups.

### The identification and evaluation of material IROs



#### Identification of sustainability matters

During individual interviews with subject matter experts from the Investor Relations team, Legal and Compliance team, People and Culture, as well as our Product and Tech team, the long list of potential material sustainability topics was shared for them to identify which sustainability matters they found to be of most relevance to Better Collective. Based on the identified topics, they were also prompted to identify significant impacts, risks, and opportunities across our value chain. The interviews were initiated with a short introduction to the DMA and the purpose of the interview. Notes were taken in developed memos throughout the interviews to capture important observations and/or takeaways.



#### Scoping of impacts, risks, and opportunities

All identified topics and related IROs were reviewed by the CSRD working group and consolidated into a list of overall sustainability topics within the ESRS and some entity-specific topics. Before the workshop, the CSRD working group pre-assessed the IROs using their developed methodology. Assessments were transferred into a DMA tool to aggregate scores and calculate the "degree of materiality" split into five levels for the impacts, risks, and opportunities.



#### Assessment workshops

Interactive workshops were conducted for each relevant ESRS topic. Participants in the workshops were the same subject matter experts who had been interviewed earlier in the process. Each IRO's pre-assessment was systematically walked through to facilitate discussions on the IRO and the pre-assessments. Participants adjusted the pre-assessed IROs where relevant and added additional IROs and scored them according to the developed scoring methodology. Scoring rationales were documented, and relevant reference documents were captured. In total, 66 potentially material IROs were scored.



#### Calibration

All workshop inputs were transferred to the DMA tool to aggregate scores and calculate the 'degree of materiality' split into five levels.

Workshop participants were consulted again for validation. To conclude our assessment, any IROs that met either the impact materiality or the financial materiality thresholds were consolidated into a final list of material IROs mandatory for reporting. The final calibration of IROs took place among the CSRD working group before the double materiality assessment was finalized.



**Management review and approval**

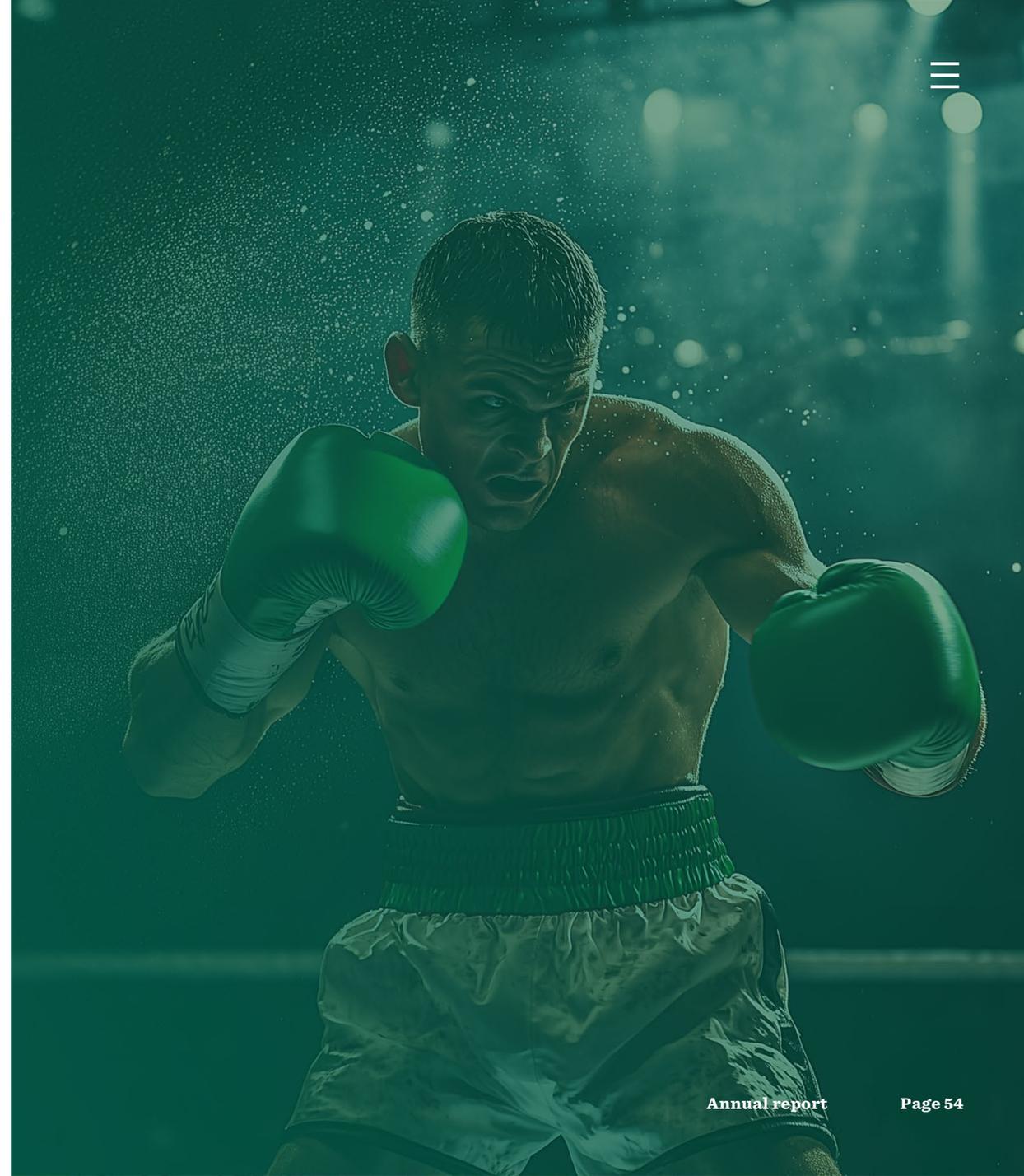
The DMA findings were reviewed within the CSRD working group. A consolidated overview of the sustainability-related impacts, risks, and opportunities was presented to and discussed with the executive management team before final approval of the DMA by the executive team, the sustainability board, and the Audit committee. The DMA is to be reviewed annually. We expect updates along the way as data and knowledge relating to particular IROs expand, like changes in the factors and inputs we assessed when conducting the previous year's DMA.

The list of material IROs forms the basis for determining the disclosure requirements and data points to be included in line with ESRS 1. When preparing our first disclosures under ESRS requirements, we meticulously assessed all requirements on a datapoint-by-datapoint basis, considering the identified IROs and mapping and preparing all material disclosure requirements, which are reported in the Sustainability Statements. We have

also assessed data points that are not material, carefully considering the intent and contents of the requirements, the relevance to our business, and potential decision-usefulness for users of our annual reporting.

**Policy overview (MDR-P)**

Our policies covering the identified material sustainability matter are in place to prevent, mitigate, and remediate actual and potential impacts, address risks, and pursue opportunities. The most senior person accountable for implementation continuously monitors effectiveness, with actions reported alongside relevant disclosures. Policies related to specific sustainability matters are disclosed under each topic on the following pages. All policies are approved by the Board of Directors.



POLICIES	DESCRIPTION OF KEY CONTENT	SCOPE OF POLICY	ACCOUNTABLE TO IMPLEMENT	INTERNATIONALLY RECOGNIZED INSTRUMENTS	AVAILABILITY	IROS COVERED BY POLICY
<b>ANTI-HARASSMENT POLICY</b>	<ul style="list-style-type: none"> <li>• Framework for addressing/preventing workplace violence and harassment</li> <li>• Emphasizes confidentiality</li> <li>• Allows anonymous reporting</li> <li>• Protects affected and reporting parties</li> <li>• Zero-tolerance stance on discrimination, harassment, and sexual harassment</li> <li>• A thorough investigation of reported incidents</li> <li>• Offenders face employment law sanctions: Warnings, dismissal, termination</li> </ul>	Global	SVP People & Culture		Intranet	<ul style="list-style-type: none"> <li>• Health, safety and mental well-being</li> <li>• Gender equality</li> <li>• Diversity</li> </ul>
<b>CODE OF CONDUCT</b>	<ul style="list-style-type: none"> <li>• Promotes anti-discrimination and anti-harassment standards</li> <li>• Ensures a safe and healthy working environment by complying with health and safety laws</li> <li>• Implements procedures to prevent work-related accidents</li> <li>• Upholds fair competition, prohibits corruption, and complies with anti-bribery laws</li> <li>• Prioritizes data privacy and confidentiality in adherence to relevant laws</li> <li>• Ensures the highest standards of ethical behavior</li> <li>• Fosters a respectful, inclusive, and safe working environment</li> <li>• Safer gambling</li> </ul>	Global	Board of Directors		Corporate website and intranet	<ul style="list-style-type: none"> <li>• Secure and transparent employment</li> <li>• Work-life balance</li> <li>• Health, safety and mental well-being</li> <li>• Gender equality</li> <li>• Diversity</li> <li>• Personal safety</li> <li>• Social inclusion</li> </ul>
<b>INTERNAL PRIVACY POLICY</b>	<ul style="list-style-type: none"> <li>• Empowers employee privacy rights: Outlines the rights of employees under GDPR, ensuring they are informed about how their personal data is collected, used, and protected within the organization.</li> <li>• Outlines employee responsibilities: Provides clear guidelines on employees' roles in safeguarding personal data, emphasizing the importance of compliance with GDPR principles when handling data.</li> <li>• Ensures compliance and accountability: Establishes procedures and practices to align with GDPR requirements, promoting a culture of compliance and accountability in data processing activities.</li> <li>• Promotes security and best practices: Highlights the need for robust data security measures and encourages adherence to best practices, ensuring the protection of personal data in all business operations.</li> </ul>	Global	Director of Regulatory Compliance	General Data Protection Regulation (GDPR)	Intranet	<ul style="list-style-type: none"> <li>• Information-related impacts</li> </ul>
<b>HEALTH AND SAFETY</b>	<ul style="list-style-type: none"> <li>• Ensures a safe and healthy working environment for employees</li> <li>• Committed to compliance with relevant health and safety legislation and regulations</li> <li>• Focuses on preventing workplace injuries: both physical and sociopsychological</li> </ul>	Local level	SVP People & Culture	Local laws related to labor, employment, etc.	Intranet	<ul style="list-style-type: none"> <li>• Work-life balance</li> <li>• Health, safety and mental well-being</li> </ul>
<b>DATA ETHICS POLICY</b>	<ul style="list-style-type: none"> <li>• States data ethics principles and processing methods</li> <li>• Ensures the highest ethical standards</li> <li>• Emphasises protecting and respecting personal and non-personal data</li> <li>• Commits to legal compliance and ethical values</li> <li>• Integrates values into IT services</li> </ul>	Global	Board of Directors	The group's voluntary commitment to ethical principles regarding data use. Influenced by: OECD principles, existing privacy legal framework, Corporate Social Responsibility.	Corporate website and Intranet	<ul style="list-style-type: none"> <li>• Information-related impacts</li> <li>• Personal safety</li> </ul>

POLICIES	DESCRIPTION OF KEY CONTENT	SCOPE OF POLICY	ACCOUNTABLE TO IMPLEMENT	INTERNATIONALLY RECOGNIZED INSTRUMENTS	AVAILABILITY	IROS COVERED BY POLICY
<b>HUMAN RIGHTS POLICY</b>	<ul style="list-style-type: none"> <li>Respects human and labor rights: prohibits forced labor, child labor, and human trafficking</li> </ul>	Global	SVP People & Culture	<ul style="list-style-type: none"> <li>The OECD Guidelines for Multilateral Enterprises</li> <li>The OECD Due Diligence Guidance for Responsible Business Conduct</li> <li>The UN Guiding Principles on Business and Human Rights</li> <li>The UN Declaration of Human Rights and the Convention on the Rights of the Child</li> <li>ILO Conventions</li> </ul>	Corporate website and intranet	<ul style="list-style-type: none"> <li>Secure and transparent employment</li> <li>Work-life balance</li> <li>Health, safety and mental well-being</li> <li>Gender equality</li> <li>Diversity</li> <li>Personal safety</li> <li>Social inclusion</li> </ul>
<b>SUSTAINABILITY POLICY</b>	<ul style="list-style-type: none"> <li>Commitment to sustainable actions across all operations</li> <li>Commits to continuous improvement in eco-friendly practices</li> <li>Commits to protecting the environment by preventing pollution and minimising negative impacts</li> <li>Contributes positively to societies we operate in</li> </ul>	Global	Board of Directors		Corporate website and intranet	<ul style="list-style-type: none"> <li>Secure and transparent employment</li> <li>Work-life balance</li> <li>Health, safety and mental well-being</li> <li>Gender equality</li> <li>Diversity</li> </ul>
<b>TAX POLICY</b>	<ul style="list-style-type: none"> <li>Ensures compliance with national and international tax regulations</li> <li>Actively manages and mitigates tax risks to maintain transparency</li> <li>Optimizes tax position to achieve competitive tax levels relative to industry and geography</li> <li>Pursues tax optimization in line with business transactions (e.g., revenue streams, sale of services)</li> <li>Avoids tax avoidance, tax shelters, and transactions with significant reputational risks</li> <li>Seeks external expert advice for complex or material tax exposures</li> <li>Communicates the Group's effective corporate tax rate openly</li> <li>Regularly reports material tax risks to the Audit Committee</li> <li>Board of Directors approves and governs the policy, with implementation by Executive Management</li> </ul>	Global	VP of Group Finance & Business Intelligence		Corporate website and intranet	<ul style="list-style-type: none"> <li>Tax transparency</li> </ul>
<b>SAFER GAMBLING POLICY FOR EMPLOYEES</b>	<ul style="list-style-type: none"> <li>Educates employees about gambling risks and how to seek support</li> <li>Encourages responsible gambling practices, emphasizing entertainment over financial necessity</li> <li>Provides resources for employees to recognize signs of problem gambling</li> <li>Offers tools like self-exclusion and self-tests (e.g., Gamalyze) to help manage gambling habits</li> <li>Promotes a supportive environment for employees to discuss gambling concerns confidentially</li> <li>Supports employees struggling with gambling issues via HR and management assistance</li> <li>Regular training on safer gambling for all employees, including new hires</li> <li>Ensures continuous improvement of the policy through the Safer Gambling Compliance Council</li> <li>Provides access to external help through country-specific resources</li> </ul>	Global	Senior Director of Group Media		Intranet	<ul style="list-style-type: none"> <li>Safer Gambling</li> </ul>

POLICIES	DESCRIPTION OF KEY CONTENT	SCOPE OF POLICY	ACCOUNTABLE TO IMPLEMENT	INTERNATIONALLY RECOGNIZED INSTRUMENTS	AVAILABILITY	IROS COVERED BY POLICY
<b>SAFER GAMBLING CODE</b>	<ul style="list-style-type: none"> <li>• Educates employees about gambling risks and how to seek support</li> <li>• Encourages responsible gambling practices, emphasizing entertainment over financial necessity</li> <li>• Provides resources for employees to recognize signs of problem gambling</li> <li>• Offers tools like self-exclusion and self-tests (e.g., Gamalyze) to help manage gambling habits</li> <li>• Promotes a supportive environment for employees to discuss gambling concerns confidentially</li> <li>• Supports employees struggling with gambling issues via HR and management assistance</li> <li>• Regular training on safer gambling for all employees, including new hires</li> <li>• Ensures continuous improvement of the policy through the Safer Gambling Compliance Council</li> <li>• Provides access to external help through country-specific resources</li> </ul>	Global	Senior Director of Group Media	<ul style="list-style-type: none"> <li>• N/A - varied based on local regulations</li> </ul>	Corporate website	<ul style="list-style-type: none"> <li>• Health, safety and mental well-being</li> <li>• Safer Gambling</li> </ul>
<b>WHISTLEBLOWER POLICY</b>	<ul style="list-style-type: none"> <li>• Encourages confidential reporting of legal violations and misconduct</li> <li>• Covers issues like fraud, harassment, and financial crimes</li> <li>• Excludes personal employment matters</li> <li>• Allows anonymous reports, but names are encouraged for follow-up</li> <li>• Protects whistleblowers from retaliation</li> <li>• Reports are handled by the Chair of the Audit Committee</li> </ul>	Global	Chair of Audit Committee		Corporate website	<ul style="list-style-type: none"> <li>• Secure and transparent employment</li> <li>• Work-life balance</li> <li>• Health, safety and mental well-being</li> <li>• Gender equality</li> <li>• Diversity</li> <li>• Personal safety</li> </ul>
<b>PRIVACY POLICY</b>	<ul style="list-style-type: none"> <li>• Safeguards individual privacy: Outlines measures to protect individuals' privacy rights and freedoms by ensuring responsible data handling</li> <li>• Transparent data practices: Describes the processes for collecting and using personal data with transparency, aiming to secure consent whenever feasible</li> <li>• Data protection framework: Establishes the mechanisms and arrangements in place to ensure the secure and lawful handling of personal data</li> </ul>	Global	Director of Regulatory Compliance	<ul style="list-style-type: none"> <li>• General Data Protection Regulation (GDPR)</li> </ul>	Corporate website	<ul style="list-style-type: none"> <li>• Information-related impacts</li> </ul>
<b>GAMBLING ADVERTISING COMPLIANCE POLICY</b>	<ul style="list-style-type: none"> <li>• Ensures adherence to all compliance and regulatory requirements in all active regions</li> <li>• Ensures transparent and safe advertising</li> <li>• Ensures that all advertising is held up to the highest standards of social responsibility</li> <li>• All employees are expected to act per the principles</li> </ul>	Global	Director of Regulatory Compliance	<ul style="list-style-type: none"> <li>• N/A - varied based on local regulations</li> </ul>	Intranet	<ul style="list-style-type: none"> <li>• Safer Gambling</li> </ul>

## Social

### Our workforce IROs

(S1 SBM-3)

Our business is based on specialized expertise and innovation, which is why we consider people a core element in everything we do. Therefore, we are committed to fostering and upholding an inclusive, professional, and diverse workplace by implementing socially responsible conduct and eliminating all discriminatory practices.

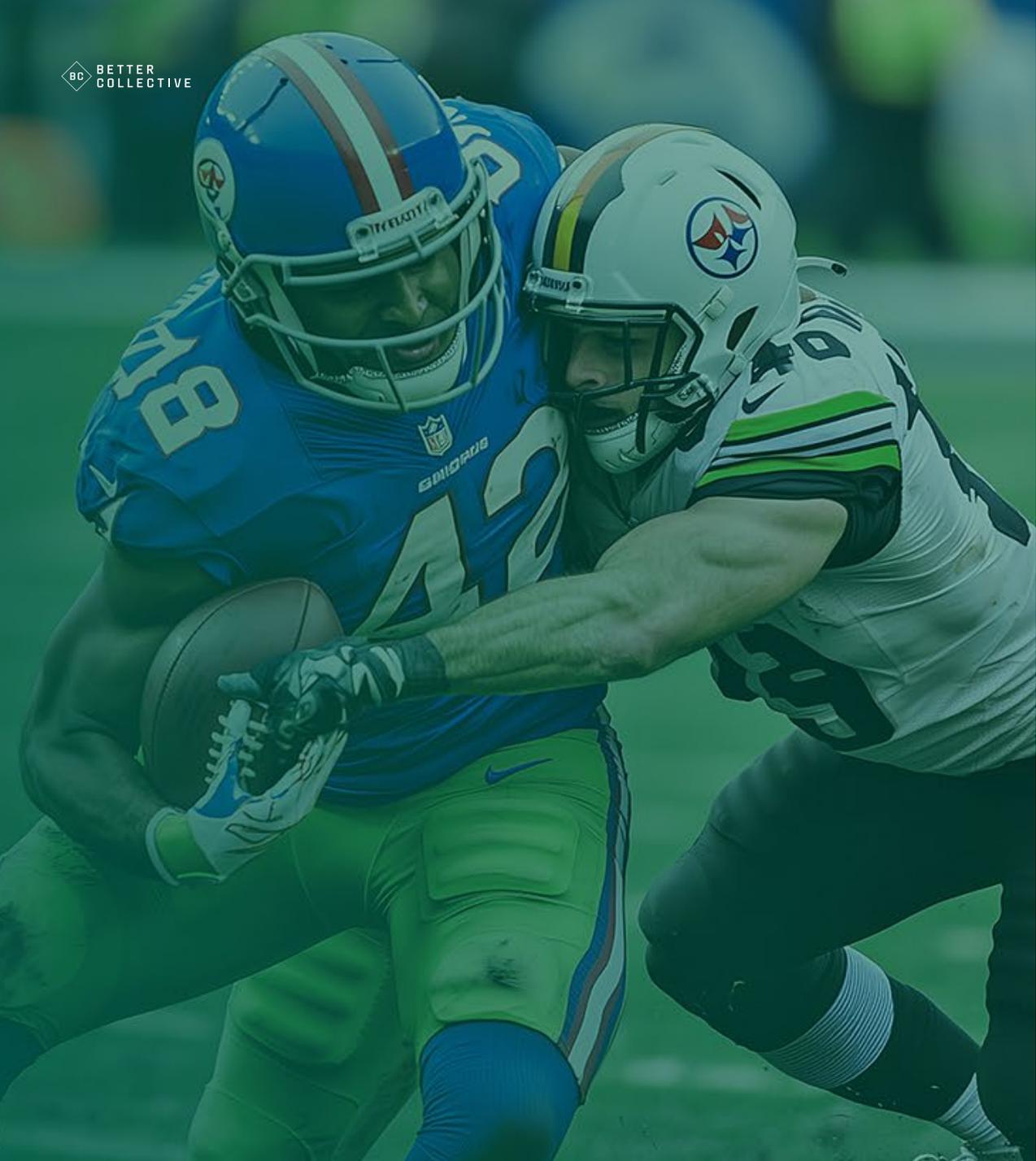
Our workforce may be and are exposed to different impacts due to our operations, as shown in the IRO table. Particularly, the challenges and opportunities of our industry – such as Safer Gambling – may introduce potential negative impacts, while our positive initiatives aim to benefit our workforce. The material topics covered in this ESRS include secure and transparent employment, work-life balance, health and safety, gender equality, and diversity, all identified as impacting our workforce. We prioritize secure and responsible work opportunities that align with regional and local conditions and legal requirements. This approach impacts job stability while fostering a supportive and motivating work environment. Secure and transparent working conditions align with our core values and allow our group to reduce turnover rates, increase employee satisfaction, reduce reputational risks, and enhance productivity. Employees benefit from high flexibility in choosing when and where

to work, supported by clear workplace guidelines and remote work options. Our emphasis on flexibility ensures that employees maintain a healthy balance between work and personal life, making it a potential positive impact on the workforce. Understanding the importance of health and safety, we are committed to continuously fostering safe working environments. We recognize a possible negative impact on our employees' mental well-being due to their increased exposure to gambling content as part of their work. This impact results from the nature of the industry we operate within. Better Collective has assessed that the employees working daily with betting are more at risk of harm. While the overall negative impact on physical health is low, the demands of a high-paced work environment may also negatively impact mental well-being. These impacts interact with our strategy and business model, potentially influencing employee satisfaction and productivity. Operating in the digital sports media sphere, we are part of a male-dominated industry, which presents impacts related to gender equality and diversity. This impact directly interacts with our strategy, emphasizing the need for diversity, inclusion, and equality practices to strengthen employee satisfaction, attract and retain qualified talent, and uphold our reputation as a socially responsible employer. Moreover, a commitment to diversity enhances our competitive edge by leveraging creativity and innovation from diverse perspectives. Better Collective has assessed that its activities do not pose a risk for incidents of forced labor or forced child

labor. None of the negative impacts are assessed to be systemic. Furthermore, Better Collective has assessed its business model, activities, and geographic operations and found no risks of forced or compulsory labor or child labor.

**Own workforce IROs (S1, SBM-3)**

		VALUE CHAIN LOCATION			TIME HORIZON		
		UPSTREAM	OWN OPERATIONS	DOWNSTREAM	SHORT-TERM	MEDIUM-TERM	LONG-TERM
<p><b>SECURE AND TRANSPARENT EMPLOYMENT</b> Impact on financial security, professional growth, and a supportive work environment for all employees</p>	Potential positive impact		X		X		
<p><b>WORK-LIFE BALANCE</b> Promoting work-life balance helps employees maintain clear boundaries between work and personal life, fostering well-being, flexibility, and a more sustainable, productive work environment</p>	Potential positive impact		X		X		
<p><b>HEALTH AND SAFETY</b> Health and safety relating to industry-specific challenges may impact employee well-being and health, potentially leading to increased sickness and absence rates</p>	Potential negative impact		X		X		
<p><b>GENDER EQUALITY</b> Employees could face potential unequal treatment</p>	Potential negative impact		X		X		
<p><b>DIVERSITY</b> Impacts related to accommodating the diverse needs of employees. Creating an inclusive work environment fostering engagement, innovation, and long-term employee satisfaction, contributing to a more dynamic and successful group.</p>	Actual positive impact		X		X	X	



## Policies (S1-1)

Anchored in our group’s values is a steadfast commitment to respecting and protecting the human and labor rights of our workforce.

**Our human rights commitments are discussed on page 56 and 101 of the appendices.**

As detailed in the table, our policies to manage workforce topics address the material topics that potentially can or impact our employees. Combined, these policies and procedures demonstrate our dedication to upholding and implementing our values.

We are committed to ensuring that our policies adhere to internationally recognized standards, reflecting our dedication to creating a safe, inclusive, and fair workplace. To address impacts on our workforce, we have implemented various policies. Our Human Rights policy explicitly recognizes our responsibility to operate with respect for human rights and to ensure equal treatment of all regarding respect and dignity. Our Code of Conduct sets clear expectations regarding integrity, respect, and accountability in our workplace, including fair and transparent employment conditions.

We maintain a management system for workplace prevention, including a Safer gambling policy to support employee wellbeing. Our Anti-Harassment policy aims to eliminate discrimination and harassment.

Additionally, our Code of Conduct supports inclusion and positive action for all, regardless of ethnicity, seniority, nationality, age, gender, education, religious and political beliefs, sexual orientation, gender identity, disabilities, and diversity of thought, ensuring everyone feels supported and valued within our group.

We take all reports of discrimination, harassment, unlawful actions, or any misconduct that does not align with our Code of Conduct and Human Rights policy seriously. These reports can be submitted through our Whistleblower system to our Audit Chair or through HR. Through both channels, investigations are conducted, impacts are mitigated, and insights are integrated into our policies and management systems to support future prevention. Better Collective does not have a supplier code of conduct.

Better Collective, in its assessment, has not identified any groups at particular risk of vulnerability and, therefore, has not established a specific policy in this regard.

Please read more about the policies for S1 on p. 54-57.

## Engaging with our workforce about impacts (S1-2)

At Better Collective, we are committed to continuous engagement with our workforce, ensuring that employees have a voice in shaping our workplace environment and informing decisions that affect them. Our approach is built on structured engagement processes, transparency, and open communication, allowing us to identify and address actual and potential impacts on our workforce. Engagement occurs through formal and informal channels, including surveys, events, and workshops. Regular touchpoints such as monthly All-Hands meetings, onboarding and exit surveys, and leadership Q&A sessions further strengthen our commitment to listening and acting on employee input. New employees, including those welcomed from acquired companies, are introduced to Better Collective and our policies through an extensive onboarding program.

We conduct biannual development dialogues between managers and employees to discuss each employee's performance and further development. Our leadership development initiative ensures our managers' continuous professional development to match our business's ever-changing nature. By supporting our managers' professional and personal development, we enable them to identify and deal with challenges in their respective teams. Ultimately, our People & Culture team and Group management oversee employee engagement and ensure that feedback is integrated into decision-making.

### Engagement survey

We incorporate several engagement channels to gather valuable insights directly from our employees. The Better Workplace Evaluation, which is common for all our offices, helps determine improvement areas and evaluate the effectiveness of our mitigation processes. The 2024 survey received a 90% participation rate across the group and indicated a healthy and effective work environment with engaged and highly motivated employees. The survey resulted in an engagement score of 82%, representing the levels of enthusiasm and connection employees have with our group.

The evaluation further captures employees' experiences and helps determine mitigation approaches, evaluate effectiveness, gather insights on impacts, address specific needs, support well-being, and guide initiatives. Feedback is considered and integrated into policy and initiative development when applicable. To assess the effectiveness of our engagement processes, we compare year-on-year results, tracking trends and improvements over time. Feedback is recorded, analyzed, and communicated to employees, ensuring they see how their input has influenced decision-making.

### Engagement groups

Our four Employee Resource Groups (ERGs) are currently inactive but focused on the following:

- Mental well-being and community building
- Culture and celebrations

- Gender balance
- iGaming industry and partnerships

These groups play a role in shaping engagement initiatives and advocating for employee-driven improvements. However, as we are currently working to strengthen our sustainability framework with a strong focus on measuring success and impacts, resources have been lacking to drive the ERGs. We recognize that these groups provide valuable opportunities for employees to contribute to workplace culture, and as part of our broader sustainability agenda, we are assessing how to reintroduce best-structured employee engagement efforts that align with our strategic priorities. Better Collective does not have specific measures to gather insights from potentially vulnerable or marginalized groups actively.

## Process to remediate impacts (S1-3)

At Better Collective, we are committed to fostering a transparent and safe work environment where employees can raise concerns and seek remediation without fear of retaliation. Our remediation processes include formal grievance channels. Regular engagement surveys assess employees' awareness and trust in these structures, ensuring that employees feel comfortable raising concerns. We enforce a strict anti-retaliation policy, protecting employees who report concerns. Additional legal safeguards are implemented where required

by local laws, reinforcing our commitment to a workplace culture where employees feel secure when voicing concerns. Through ongoing training, leadership accountability, and structured feedback mechanisms, we ensure that all employees know their rights and the channels available for raising concerns while maintaining a safe and respectful workplace. Additionally, leadership must report any concerns they witness or are made aware of. These structures provide both formal and informal ways for employees to engage, raise issues, and ensure their rights are respected per their employment contracts and Better Collective's commitments.

### Grievance mechanisms

We have established a grievance mechanism through our People and Culture team for employees to raise concerns directly. This internal channel is accessible via the Better Workplace Evaluation or directly with local HR and office representatives, as detailed in our employee handbooks.

Our People and Culture team manages the resolution process on a case-by-case basis, with our Legal and Compliance team involved if necessary, ensuring issues are tracked and monitored appropriately. Effectiveness is overseen by People and Culture, with feedback gathered through employee surveys to assess awareness and trust in our channels.

### Whistleblower system

Our Whistleblower system is operated externally and allows for the confidential submission of complaints regarding employee concerns relating to discrimination, harassment, or unethical conduct. Accessible via our intranet and website and detailed in our employee handbooks, this channel ensures employees can report serious offenses or suspected offenses with complete anonymity. Our Audit Committee chair tracks and monitors issues raised, with People and Culture and Legal and Compliance involved if necessary. The system's effectiveness is measured annually through social surveys, where employees provide feedback on their awareness and trust. Compliance with local legislation is overseen by our Legal and Compliance team.

Better Collective constantly reviews the effectiveness of channels through qualitative tracking.

### Our approach (S1-4)

Better Collective has not yet established formalized actions across all material IROs. The company intends to implement these where relevant in the coming years.

At Better Collective, our policies, procedures, and processes form the foundation of our commitment to preventing potential negative impacts while fostering positive outcomes. These frameworks guide our efforts to identify, assess, and address material impacts on employees, ensuring that our workplace remains healthy,

inclusive, and equitable. By regularly assessing and incorporating employee feedback through our engagement mechanisms and formal channels, we ensure that our efforts align with their needs and contribute to a transparent, supportive, and inclusive workplace. People and Culture, in combination with the Sustainability Board, plays a central role in managing and monitoring these initiatives, ensuring compliance with our policies and overseeing progress.

We aim to ensure that our practices do not cause or contribute to significant negative impacts while proactively addressing diversity, equality, and inclusion risks. Through these efforts, we remain committed to building a resilient and people-centric workplace that evolves with our employees' needs. We handle employee feedback following our policies, ensuring compliance with GDPR and other relevant regulations. Upholding the highest ethical standards, we prioritize employee wellbeing by maintaining confidentiality and fostering a culture of trust. This enables us to collect honest and constructive input through various engagement channels, ensuring all employees feel supported, valued, and included in shaping our workplace.

Addressing systemic challenges in our industry, such as gender inequality and fostering a more equitable workplace, requires a multifaceted and collaborative approach. At Better Collective, we recognize that challenges, like the underrepresentation of women in tech

and the sports industry, stem from structural barriers—such as the lower number of female graduates in relevant fields. Tackling these issues demands industry-wide efforts, and we are committed to playing an active role in driving meaningful change through targeted initiatives, partnerships, and internal improvements.

### Working conditions

Overall, we are committed to ensuring good working conditions and complying with existing regulations and recognized human rights standards. Our focus remains on maintaining a high standard of workplace practices that align with legal requirements and ethical guidelines, ensuring that all employees are treated fairly and respectfully.

### Secure and transparent employment

Better Collective prioritizes secure, transparent employment with fair wages, clear contracts, and career development. Most full-time employees have long-term contracts. Benefits align with local markets, ensuring fair compensation. We track job stability through tenure, turnover, and employee feedback, continuously improving workplace conditions.

### Work-life balance

Better Collective prioritizes work-life balance through flexible work arrangements, remote work policies, and extra time off. Most employees benefit from a flexible schedule, with support such as internet allowances and

home office equipment. Managers provide regular check-ins to ensure workload balance, and we monitor employee feedback, sick leave, and stress-related absences.

### Health and safety

This material IRO addresses the management of a secure and healthy workplace. For Better Collective, this encompasses actively promoting a safe and secure working environment that promotes mental health and wellbeing, ultimately enhancing job satisfaction. We do not have a physical production, so the risk of work-related injuries and accidents is low. However, employees' health is still very much a factor in having satisfied employees. Additionally, we are particularly focused on employees' exposure to gambling due to their close work with betting content.

We prioritize health and safety in compliance with the regulations and standards in the countries in which we operate. As such, each office has localized policies following legal requirements and market standards. We run local health and safety initiatives to assess health and safety risks and generate preventive solutions. On a corporate level, designated staff members trained in first aid and fire prevention issue corporate guidelines, perform workplace evaluations, and maintain the fire instructions and evacuation plan(s).

In 2023, we introduced our “Movin’ May” campaign, and following positive employee feedback, we continued this key event in 2024. “Movin’ May” is a month-long well-being campaign during Mental Health Awareness Month across all our offices. While only taking place during May, every aspect of the campaign is designed to inspire and motivate employees to incorporate physical activity into their daily routines. Internal videos on how to incorporate more movement into everyday work routines were launched, including challenges like opting for the stairs instead of taking the elevator and encouraging walking & talking, when possible, instead of stationary meetings. The main event of the “Movin’ May” campaign is a month-long step count challenge based on team efforts. Hence, collaboration is also an essential aspect of the campaign. With 426 employees participating across all offices, we exceeded our goal of 115,000,000 steps by taking an incredible 129,659,965 steps toward better mental and physical health.

Being part of the sports- and sports betting industry, we seek to mitigate the potential negative impact on employees’ mental well-being. To mitigate this, we have implemented structured initiatives to ensure employees have the knowledge and tools to navigate safer gambling concerns. In June 2023, we, as a key action, introduced annual mandatory safer gambling training for all employees across the group, reinforcing awareness of safer gambling behaviors and providing guidance on identifying potential signs of problematic gambling

while ensuring that employees know how and where to seek help if needed.

To further strengthen our approach, we integrated Gamalyze, a safer gambling software, on our internal employee platform. This tool helps employees assess their own gambling behaviors and better understand potential risks, fostering a more informed and responsible approach. These initiatives build on our internal safer gambling policy launched in 2022, which formalized our commitment to safer gambling education within the workplace.

[Read more on our safer gambling approach on page 74.](#)

### **Gender equality and diversity**

As a group operating at the crossroads between technology and sports, we acknowledge the structural barriers that contribute to potential gender inequality, including disparities in career opportunities. Recognizing this disparity, initiatives promoting diversity and gender equality are continuous priorities for our group. At the same time, diversity is a key driver of opportunity, innovation, and business growth within Better Collective, strengthening our ability to make better decisions, enhance creativity, and attract top talent. To address these IROs, we have implemented targeted initiatives to mitigate the negative impact on gender equality while maximizing the positive impact of diversity within our

workforce. We continue refining recruitment strategies, ensuring hiring managers receive training on inclusive hiring practices and that job descriptions use gender-neutral language. This also includes using personality tests for all hires, except in the US. This ensures objective evaluation of the individual candidate. Effectiveness is assessed through workforce diversity metrics and leadership succession planning reviews. Policies supporting our commitment include a zero-tolerance approach to workplace harassment, gender diversity in hiring practices, and succession planning that integrates diversity considerations.

As outlined in our Code of Conduct, we are dedicated to cultivating a diverse workforce and an inclusive and equitable work environment. We focus on increasing gender representation at all group levels and fostering awareness of unconscious bias. Moreover, all employees participate in mandatory unconscious bias and anti-harassment training, reinforcing inclusivity across all group levels. This training is mandated within the first year of employment.

We further show our commitment by having signed the Confederation of Danish Industry’s (DI) Gender Diversity Pledge along with the UN’s Women Empowerment Principles. By joining these initiatives, Better Collective identifies and makes businesses more diverse. Despite our efforts, gender representation in top management remains below our target, with 14% of leadership positions

held by the underrepresented gender, while women made up 31% of our total workforce in 2024. Results that underscore the need for continued action. The targets are aligned with policy goals to improve diversity and gender equality. The developments are available for all employees to track the status of the targets on the intranet. However, they are not involved otherwise.

Nevertheless, by embedding gender equality and diversity into our business strategy, we remain committed to fostering a workplace where all employees have equal opportunities to succeed while we seek to leverage the benefits of diversity to drive long-term business growth and innovation.

### **Targets (S1-5)**

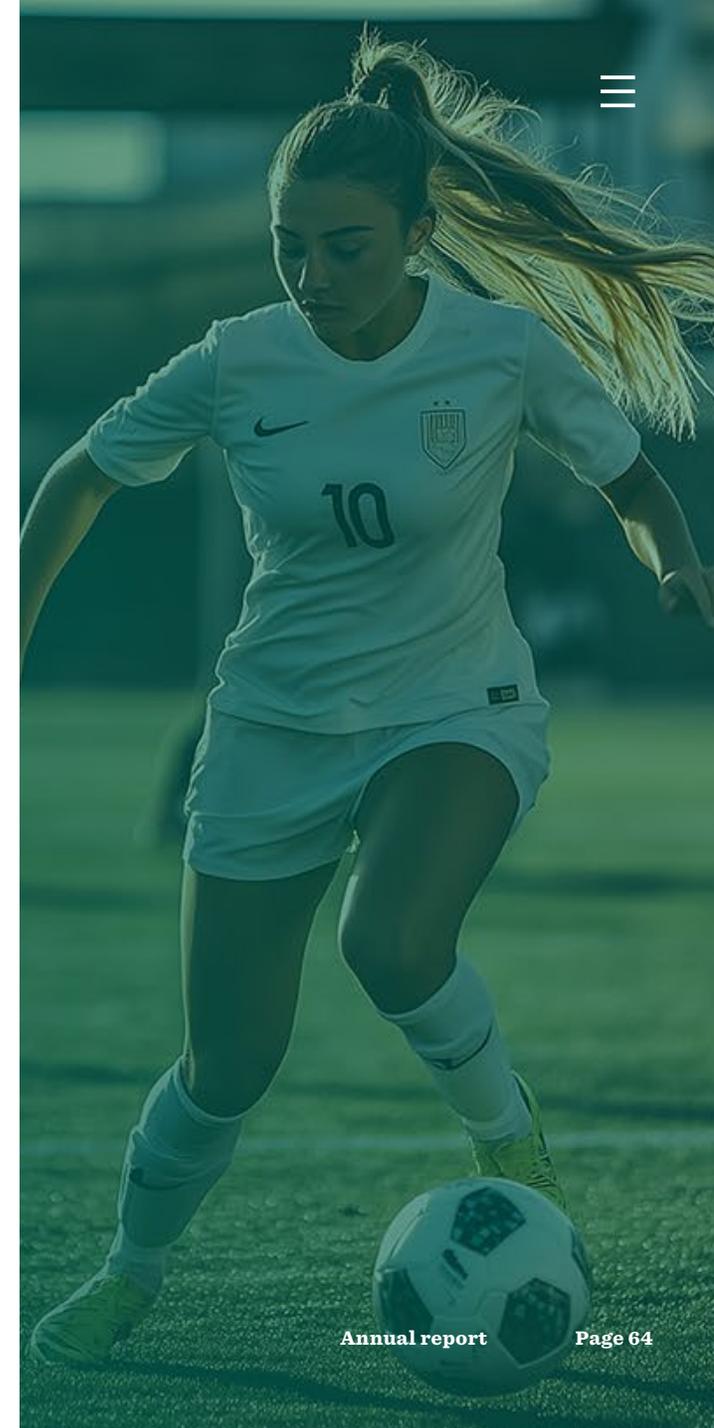
The Executive Management has set specific targets relating to gender diversity but otherwise continuously evaluates our initiatives and their impacts at appropriate management levels as part of our business conduct. Our established processes are anchored within the functions that have day-to-day responsibility for ensuring adherence to our policies and our continuous engagement channels and channels to raise concerns. This decision reflects our commitment to strategic focus and industry-specific priorities. Better Collective has not established specific targets for other identified impacts, risks, and opportunities outside of Gender equality and diversity, as priorities and strategies may evolve. The Executive Management and Sustainability Board conduct

quarterly qualitative reviews compared to prior year to assess the effectiveness of policies and actions related to IROs, ensuring alignment with evolving priorities. The target has been established to address the positive impact associated with Gender Equality under the IRO "Diversity".

## Gender diversity

	BoD	Top management	Group
 <b>2024</b>	<b>43%</b>	<b>14%</b>	<b>31%</b>
 <b>Target</b>	<b>40% by 2027</b>	<b>35% by 2027</b>	<b>35% by 2030</b>

\* Percentages represent the share of underrepresented gender



## Gender distribution (S1-6)

Number of own employees (head count) by gender	2024
Male	1,079
Female	478
Other/not reported	0
<b>% of underrepresented gender</b>	<b>31%</b>
<b>Total Employees</b>	<b>1,557</b>

## Geographic distribution (S1-6)

Number of own employees (head count)	2024
United States	202
Serbia	422
Denmark	229
Others	704
<b>Total Employees</b>	<b>1,557</b>

## Accounting principles

### Gender distribution

The total headcount of employees at Better Collective A/S is determined by summing the employee numbers across all countries of operation, excluding freelancers and contractors. This data is as of 31 December 2024.

Gender distribution refers to the number of employees whose legally recognized gender is female or male. At Better Collective A/S, the gender distribution is calculated by adding the total headcount of women and men separately across all countries of operation while excluding freelancers and contractors. These totals are then divided by the overall headcount for women and men, respectively. This data is as of 31 December 2024.

### Geographic distribution

The total number of employees by country for countries where Better Collective has 50 or more employees represents at least 10% of its total number of employees.

Others: All countries with less than 50 employees and representing less than 10% of the total number of employees combined.

The geographic distribution of employees is determined by summing the total headcount of employees across the specific geographical locations where our entities operate, based on data from 31 December 2024.

## Employment characteristics

(S1-6)

Our workforce consists of permanent employees, which helps attract and retain top talent, creating a knowledgeable and experienced team. This allows us to invest continuously in employee development, and the reciprocal approach ensures continuity and operational effectiveness.

Employment characteristics	Female	Male	Other	Total
Total employees	478	1,079	0	1,557
Permanent employees	478	1,078	0	1,556
Number of temporary employees by headcount	0	1	0	1

## Employee turnover (S1-6)

Due to shifting market dynamics, a cost-efficiency program was implemented around October 2024, contributing significantly to the higher employee turnover rate observed during the reporting period.

Employee turnover	2024
Employee turnover (no.)	441
Employee turnover %	28%

## Accounting principles

### Employment characteristics

Permanent employees are defined as employees with an indefinite employment contract. This category includes student assistants and trainees but excludes freelancers and contractors. The total number of permanent employees at Better Collective is calculated by summing the count of permanent employees across all our locations. This calculation is based on data from 31 December 2024.

Temporary employees are defined as employees whose employment is tied to the completion of a specific project or has a predetermined duration. This category includes interns but excludes freelancers and contractors. The total number of temporary employees at Better Collective is calculated by aggregating the numbers of temporary employees across all our locations. This calculation is based on data from 31 December 2024.

Non-guaranteed employees are defined as employees who are employed without a guarantee of a minimum or fixed number of working hours.

## Accounting principles

### Employee turnover

Employee turnover is defined as the cumulative headcount of employees who have departed from Better Collective Group, whereas the employee turnover rate is defined as the proportion of employees who have left Better Collective Group expressed as a percentage. The total number of employees who left Better Collective Group is calculated by aggregating departures across all locations of operation during the reporting period, including employees who leave voluntarily or due to dismissal, or retirement.

To determine the percentage of departing employees, the total number of departing employees (the "turnover number") is divided by the average number of employees (the "average headcount") during the same period, aligning with the annual reporting method. The average headcount is calculated by aggregating the month-end headcount of active employees (permanent employees) for each month in the reporting period and dividing by the total number of months in the reporting period.

## Gender distribution top management

(S1-9)

Gender distribution in top management	Head count	Share
Male	12	86%
Female	2	14%
<b>Total Employees</b>	<b>14</b>	<b>100%</b>

## Age distribution (S1-9)

Age distribution of employees in headcount	2024
Unknown	0
Under 30 years old	510
Between 30 and 50 years old	1,017
Above 50 years old	30
<b>Total Employees</b>	<b>1,557</b>

## Accounting principles

### Gender distribution top management

Top management is defined as executive management and their direct reports. Executive management comprises the highest administrative and supervisory level. Direct reports are employees reporting directly to executive management with managerial responsibilities at the vice president and senior vice president job levels who are part of the group management team. Gender distribution within top management is calculated by dividing the number of male and female employees in top management by the total number of employees in top management, respectively.

### Age distribution

The age distribution of employees is determined by summing the total headcount of employees under 30 (29 or younger), those between 30 and 50 (30 to 49), and those aged 50 or older, excluding freelancers and contractors. This calculation is based on data from 31 December 2024.

## Health and safety (S1-14)

Work-related injuries are infrequent in our workplace, as the nature of our tasks does not impose significant physical demands on employees. That said, three work-related injuries were recorded in 2024. While we cannot share specific details due to privacy considerations, there are no identifiable trends or recurring patterns in these incidents.

We have decided to address this aspect separately within our safety management system and health management strategy.

Our People & Culture team is tasked with overseeing the safety management system, ensuring a robust framework for reporting. They diligently track and record safety incidents at each location, consolidating this data into a shared document that serves as a central repository for health and safety documentation. This centralized record is crucial for maintaining transparency and accountability across all our locations. Moreover, the

People & Culture team actively collaborates with each site to foster a safe and secure work environment. Our office teams play a vital role by optimizing workspace arrangements to meet safety standards. Additionally, where legally required, we have employee-elected representatives who are dedicated to focusing on workplace health and safety, ensuring that our policies not only comply with regulatory demands but also promote a culture of safety.

In terms of health management, we consistently meet legal obligations by providing mandatory insurance coverage, collaborating closely with external experts to ensure our offerings are both compliant and competitive. Each employee category at every location is evaluated to confirm that all legal requirements are consistently satisfied. In specific regions, we extend additional coverage to align with prevailing market standards, a process carried out in partnership with our external advisor. It is relevant to note that in regions such as France and North America, some employees have opted out of our

insurance plans as they are covered through their spouse's insurance. We rely on our local People & Culture teams to manage and uphold each location's insurance policies.

This approach ensures tailored compliance and safety strategies that respect local regulations while upholding our commitment to employee welfare globally. No occupational fatalities were reported among our employees or any personnel working on our sites during 2024.

Health and safety	2024
Percentage of people in own workforce (headcount basis) who are covered by health and safety management system based on legal requirements and (or) recognized standards or guidelines	100%
Number of fatalities as result of work-related injuries and work-related ill health	0
Number of fatalities as result of work-related injuries and work-related ill health (other workers working on undertaking's sites)	0
Number of recordable work-related accidents for own workforce	3
Rate of recordable work-related accidents for own workforce	1.3%

## Accounting principles

### Health and safety

Number of work-related accidents: a shared document serves as the central record for health and safety documentation. Local HR teams contribute relevant input in the designated document that then consolidates into the group overview reported, this ensures accurate and comprehensive reporting. The consolidated number of accidents occurred for employees within the reporting period are based on the numbers reported by local HR.

The work-related accident rate is expressed as the number of recorded incidents per one million hours worked. It is determined by dividing the total number of registered cases during the reporting period by the cumulative hours worked across Better Collective, then multiplying the result by one million.

### Percentage of people covered by H&SMS

The percentage covers the employees who are covered by our Health and safety management system, which as a minimum contains the legal requirements.

## Work-life balance (S1-15)

All our employees are entitled to take family-related leave in accordance with employment terms and conditions described in employee handbooks and contracts.

Work-life balance	Men	Women	2024
Percentage of entitled employees that took family-related leave, by gender	7%	9%	8%

### Accounting principles

#### Work-life balance

Family-related leave refers to time off granted for responsibilities such as maternity or paternity leave, parental leave, caring for sick relatives. It does not include time off for personal medical appointments, pregnancy-related illnesses outside of parental leave, or absences due to funerals or bereavements. Additionally, unspecified leave of absence is not considered part of family-related leave.

The calculation for family-related leave is based on the number of unique individuals of each gender who have taken this type of leave, divided by the total number of eligible employees of the same gender. Eligible employees refer to employees who have the legal right, as defined by applicable national laws and Better Collective policies, to temporarily step away from their professional duties to address family-related responsibilities covered by the definition of family-related leave.

Eligible employees are determined using the same criteria as the "total headcount" as all employees in Better Collective are eligible for family related leave. Employees who take family-related leave in multiple months within the same reporting year are counted only once.

As family-related leave is not consistently registered in our internal system, data is gathered from responsible members of the People & Culture team All instructed to provide reported figures broken down by gender.

## Compensation (S1-16)

The reported gender pay gap at Better Collective Group is influenced by the employee population being predominantly male which inherently skews the average pay gap. This effect is particularly pronounced due to the concentration of male employees in upper-level roles. The higher compensation associated with these roles contributes to a higher average pay for male employees. Our diversity initiatives aim to balance gender representation throughout our group and achieve pay equity for equal qualifications and jobs. Although we practice equal pay for equal work, the overall figures are affected by the parameters. The annual total remuneration ratio was 1:45, amplified by geographical differences.

Gender pay gap	2024
Gender pay gap	33%
Annual total remuneration ratio	1:45

## Accounting principles

### Compensation

The gender pay gap is defined as the difference in average gross hourly pay between male and female employees at Better Collective. The gender pay gap is calculated by subtracting the average gross hourly pay level for female employees from the average gross hourly pay level for male employees, dividing the result by the average gross hourly pay level for male employees, and then multiplying by 100.

The average gross hourly pay level is calculated by aggregating gross pay (the sum of guaranteed, short-term, and non-variable cash compensation) and variable pay (benefits in cash, which is the sum of cash allowances, bonuses, commissions, cash profit-sharing, and other forms of variable cash payments) and dividing by the total number of paid hours. "Paid hours" are defined as the aggregate of the number of paid hours in the reporting period, which include worked hours, and any hours paid at the gross hourly rate, such as vacation, sick leave, or other types of paid time off.

Annual total remuneration ratio is defined as the ratio of the annual total remuneration of the highest-paid employee to the median annual total remuneration of all other employees at Better Collective Group. The ratio is calculated by dividing the annual total remuneration of the highest-paid employee by the median annual total remuneration of all other employees (excluding the highest-paid employee).

Annual total remuneration includes direct remuneration, which is the sum of benefits in cash (variable pay, which is the sum of cash allowances, bonuses, commissions, cash profit-sharing, and other forms of variable cash payments), benefits in kind (employer-paid benefits, such as cars, private health insurance, life insurance, wellness programs, pension contributions, and any other employer-paid benefits), and the total fair value of all annual long-term incentives granted during the reporting period (for example, stock option awards, performance stock shares or units).

## Discrimination incidents reported and complaints filed (S1-17)

We had 13 cases reported in the Better Workplace evaluation covering the period from summer 2023 to summer 2024. An internal policy for handling these cases is established.

We handle every discrimination and harassment incident and complaint within our organization through our internal procedures. Due to the sensitive nature of these matters, we do not share any specific details about the incidents. Each report or complaint is treated with utmost confidentiality. Our procedures are designed to ensure that employees can confidently and securely report any incident.

In 2024, no records of fines or penalties were associated with discrimination. Furthermore, no human rights incidents involving our workforce took place in 2024, and as a result, no fines, penalties, or compensations related to such incidents were recorded.

Incidents, complaints and severe human rights impacts	2024
Number of incidents of discrimination including harassment	13
Number of complaints filed through channels for people in own workforce to raise concerns	0
Number of complaints filed to National Contact Points for OECD Multinational Enterprises	0
Amount of fines, penalties, and compensation for damages as result of incidents of discrimination, including harassment and complaints filed	0
Number of severe human rights issues and incidents connected to own workforce	0
Number of severe human rights issues and incidents connected to own workforce that are cases of non respect of UN Guiding Principles and OECD Guidelines for Multinational Enterprises	0
Amount of fines, penalties, and compensation for severe human rights issues and incidents connected to own workforce	0

## Accounting principles

### Discrimination incidents reported and complaints filed

Number of complaints filed through channels for people in our own workforce to raise concerns: Channels for own workforce follow the local legal requirements. Common for all countries are the Better Workplace Evaluation, HR, and own manager. Whistleblower cases are included in these numbers. Based on the current available data collection methodology, we include all cases raised in the Better Workplace evaluation as of end of survey.

Human rights, complaints, fines, and penalties: We monitor these elements locally and data from each location are reported into Group HR where the numbers are consolidated based on the input given at the end of year

## Consumers and end-user IROs

(S4 SBM-3)

Our core business is closely linked to our users, whose data we process and who may depend on our products in their personal lives. Our solutions are likely to impact users materially. Better Collective’s business model as a global digital sports media group and sports betting affiliate directly interacts with consumers and end-users through digital content, targeted advertisements, and affiliate partnerships. Our operations are built on ensuring user engagement and delivering high-quality, vetted information, which informs our strategic focus on responsible digital advertising, ethical marketing practices, and regulatory compliance. The identification of actual and potential impacts on users, particularly regarding data privacy, information accuracy, and safer gambling, underscores the necessity of robust cybersecurity frameworks and transparent operational policies. These align with our long-term strategy of promoting sustainable growth through ethical user engagement and adherence to legislative requirements.

Understanding our impact on consumers and end-users has led to strategic adaptations in our business model. Our commitment to responsible engagement has resulted in initiatives such as strict editorial guidelines for content accuracy, partnerships with responsible gaming organizations, and enhanced data protection measures under GDPR. All of which have secured us numerous compliance awards throughout the years.

		VALUE CHAIN LOCATION			TIME HORIZON		
		UPSTREAM	OWN OPERATIONS	DOWNSTREAM	SHORT-TERM	MEDIUM-TERM	LONG-TERM
<b>INFORMATION RELATED IMPACTS FOR CONSUMERS AND END-USERS</b> Impacts on consumer and end-user from Better Collective's services and operations	Potential both negative and positive impact			X	X		
<b>PERSONAL SAFETY OF CONSUMERS AND END-USERS</b> Impacts on at-risk users' personal safety	Potential negative impact			X	X		
<b>SOCIAL INCLUSION OF CONSUMERS AND END-USERS</b> Impacts on consumers and end-users relating to responsible marketing practices	Potential negative impact			X	X		
<b>SAFER GAMBLING</b> Impacts on consumers and end-users relating to safer gambling. This includes providing access to self-exclusion tools, highlighting limits, and connecting users with organizations that offer support for problem gambling	Actual positive impact			X	X		

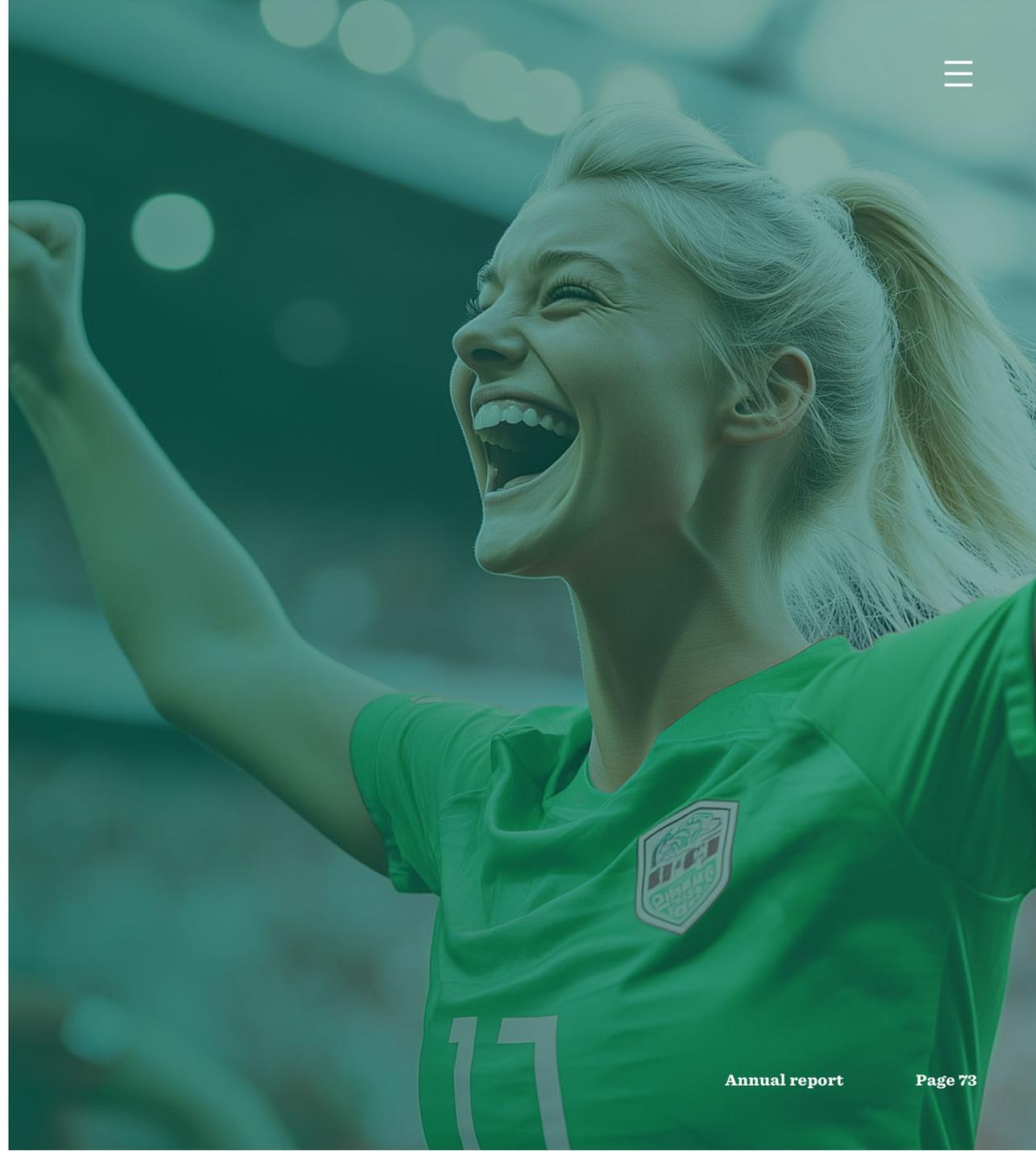
We continuously invest in AI-driven tools through Mindway AI to support safer gaming efforts and provide educational resources to consumers and end-users. These initiatives demonstrate our proactive stance in aligning business operations with evolving regulatory landscapes and consumer protection expectations.

None of the identified IROs are considered widespread or systemic.

### Policies (S4-1)

Our policies to manage the consumers and end-users IROs are listed in the policy overview on pages 54-57, covering all consumers and end-users potentially impacted by our material topics. Collectively, these policies and procedures reflect our strong commitment to respecting the human rights of both consumers and end-users and our dedication to fostering a safer and more responsible iGaming experience. Through initiatives focused on education, transparency, and responsible engagement, we ensure that users can access fact-checked, legally compliant content while promoting responsible gambling behaviors. Our policies emphasize data protection, ethical marketing, and consumer well-being, aligning with regulatory frameworks and industry best practices. Additionally, our commitment to safer experiences includes age-gating mechanisms, responsible advertising guidelines, partnerships with licensed operators, and integrating AI-driven tools like Mindway AI's Gamescanner solution to detect and mitigate

problematic gambling behaviors. By continuously evaluating and refining these policies, we aim to enhance consumer trust, mitigate potential risks, and contribute positively to the overall integrity of the digital sports media and iGaming industry. Better Collective has not identified any material IROs related to human rights, and therefore, it is not deemed relevant to have policies on human rights commitments related to consumers and end users. Better Collective has not had any reported cases of non-respect of the UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work, or OECD Guidelines for Multinational Enterprises that involve consumers and/or end-users. If Better Collective becomes aware of a human rights impact, the Executive Management will assess and address the matter. Policy alignments to UN Guiding Principles can be read on pages 48; 54-57 in sections Statement on due diligence, Policy overview and Business conduct policies.



## Engaging with consumers and end-users (S4-2)

At present, Better Collective has not implemented a formalized, general process for direct consumer and end-user engagement across all our operations. However, Better Collective acknowledges the importance of consumer and end-user input in shaping our responsible digital sports media and betting affiliation strategies. We engage indirectly through data analytics, user behavior tracking, and adherence to regulatory feedback mechanisms.

Better Collective actively explores structured consumer engagement initiatives, including user feedback platforms, consumer advisory panels, and direct surveys. These measures will enhance our understanding of consumer expectations, improve responsible gambling practices, and align with evolving regulatory and ethical standards. Our commitment remains to ensuring transparency, accountability, and continuous improvement in consumer and end-user interactions.

## Process to remediate impacts and channels to raise concern (S4-3)

Better Collective is committed to addressing and remediating negative impacts experienced by consumers and end-users. Our approach includes working with regulatory bodies, partnering with responsible gambling

organizations with licenses in regulated markets, and providing tools (Mindway AI) and other resources that help users make informed decisions. Consumers and end-users can raise concerns through multiple channels, including dedicated support emails and online contact forms. Additionally, we collaborate with third-party organizations that provide independent dispute resolution through our Whistleblower line. We ensure the availability and accessibility of these channels by regularly reviewing and updating our complaint handling procedures. All concerns raised are logged and monitored.

We continuously assess the effectiveness of our channels and make improvements based on data insights and feedback. Better Collective actively communicates the availability of complaint resolution channels through website notices, help center articles, and partnerships with consumer advocacy groups. Regular consumer surveys and feedback mechanisms help gauge trust and awareness of these processes. In some cases where no formal remediation process is established, Better Collective is actively developing structured frameworks that align with industry best practices and consumer protection guidelines.

## Our approach (S4-4)

As a global digital sports media group with sports betting affiliate operations, we interact directly with users through digital content, targeted advertisements, and affiliate partnerships. Our services and operations

create actual and potential impacts, which we work actively to manage through policies, technological solutions, and industry collaboration. The material actual and potential negative and positive effects we address relate to safer gambling, personal safety, data privacy, social inclusion, and access to accurate information.

## Addressing our impacts

### Safer gambling

One of the most significant positive impacts of our services is the gambling education we provide. As we provide content that directs users to partner sportsbooks, we recognize the need for robust, safer gambling actions. However, as Better Collective is not a sportsbook, we do not have direct visibility into user betting behavior. We rely on our partner sportsbooks to monitor gambling activity, scan for signs of at-risk or problem gambling, and take appropriate action, as we cannot detect solely from users engaging with our content. Among other things, we only partner with licensed sportsbooks that uphold strict, safer gambling policies and intervention measures. To further reinforce safer gambling, we have embedded educational resources and self-help tools across our platforms, including:

- Mindway AI's Gamalyze self-assessment tool is embedded across 30+ brands and helps users evaluate their gambling behaviors before engaging with sportsbooks.

- Self-exclusion mechanisms and betting limit options, available through our partner sportsbooks, to help users manage their gambling activity.
- Safer gambling sections across our brands, offering educational content and links to responsible gambling support services.
- Mandatory safer gambling training for all employees, ensuring that our workforce understands how to engage responsibly with and promote safer gambling practices.

While we cannot regulate sportsbooks' activities, we take responsibility for raising industry standards by holding them accountable during the customer acquisition and ongoing CRM processes. Through Mindway AI's AI-driven solutions, we support sportsbooks in setting the bar higher for user protection and safer gambling, which has been a key action to enhance our positive impact on an ongoing basis. This approach extends our impact beyond our direct operations, ensuring that sportsbooks surpass minimum compliance standards and proactively implement best-in-class, safer gambling tools.

Mindway AI is a subsidiary of the Better Collective Group and plays a critical role in enhancing user protection within the iGaming industry. Operating independently while aligning with Better Collective's safer gambling strategy, Mindway AI supports sportsbooks worldwide with AI-based tools that detect, prevent, and mitigate problem gambling. Mindway AI's GameScanner is an AI-

powered player monitoring tool that allows operators to detect at-risk gambling behaviors in real time. Currently operating in 62 jurisdictions across 38 countries, GameScanner monitors over 9 million players monthly, enabling early intervention and support for users before gambling habits become problematic.

Mindway AI also enhances player awareness through Gamalyze, a gamified self-assessment tool that helps users understand their gambling behavior by analyzing real-time decision-making patterns. By providing personalized feedback and behavioral insights, Gamalyze allows players to self-reflect on their gambling tendencies and make informed choices. Beyond external industry partnerships, Better Collective integrates Mindway AI's expertise within our operations:

- Gamalyze is available on 30+ brands across Better Collective's House of Brands, offering users an accessible way to assess their gambling behavior.
- Mindway AI experts contribute to safer gambling content, ensuring our educational resources align with scientific research and the industry's best practices.

### Data privacy and protection

Better Collective has adopted a data ethics policy in accordance with Section 99d of the Danish Financial Statements Act. This section stands as our data ethics report for the fiscal year 2024. The data ethics policy outlines a

set of data ethics principles that support ethical decision-making when using data across Better Collectives activities. We employ data to provide our users a unique and educational experience whenever they visit our websites and/or engage in our communities. To give our users the best and most relevant experience possible, we process various categories of data, including user-related and personal data. In 2024, we established a process and governance setup to handle and evaluate data ethics reporting.

### Responsible marketing

Ensuring responsible marketing practices is critical to preventing misleading claims, unethical targeting, or content that could contribute to gambling-related harm for our users. As a key action to mitigate these risks, we have established a comprehensive compliance framework that ensures on an ongoing basis that all marketing content is socially responsible, transparent, and aligned with industry regulations:

- Advertising guidelines outline principles for socially responsible advertising, safer gambling, and the protection of minors. These guidelines prevent misleading messaging, ensure age-gating, etc.
- Our internal Advertising compliance policy sets out fundamental ethical guidelines for all marketing and content creation activities, mandating compliance with regulatory requirements and industry best practices.

- Our compliance operations team regularly monitors our assets, including social media, to ensure adherence to responsible marketing principles. This includes conducting negative keyword checks to identify and remove content not aligning with safer gambling and compliance guidelines.
- Employee training is a core component of our responsible marketing efforts. To ensure awareness and adherence to ethical advertising practices, we have implemented a compliance onboarding form, which all relevant employees must understand and accept as part of their onboarding process. We have also developed advertising rules training videos, available in bite-sized modules, covering all aspects of socially responsible marketing with quizzes to reinforce key principles.
- Compliance hub, an internal resource center providing advertising compliance materials, regulatory updates, and ethical marketing guidelines.

Through this structured compliance approach, we ensure that all marketing and promotional activities remain ethical, responsible, truthful, and aligned with industry standards.

### Access to accurate information

Our content strategy prioritizes transparency, education, and user empowerment. We recognize that access to high-quality, fact-based information is a material opportunity, allowing users to make informed decisions

while reducing exposure to misinformation. We ensure that our platforms promote responsible and accurate information through editorial guidelines and industry best practices. One of our platforms' most significant positive impacts is our ability to educate and inform users about sports betting, safer gambling, and the broader iGaming industry. Access to fact-based, transparent, and legally compliant information helps users make informed decisions, reducing misinformation and potential harm. As a key action to reinforce this impact on an ongoing basis, we have:

- Strict editorial guidelines to ensure all published content is accurate, unbiased, and compliant with regulations.
- AI-driven content monitoring to detect and prevent misleading or non-compliant information.
- Betting education resources, such as our Betting Academy, to help users understand betting risks and strategies responsibly.pri

Providing access to accurate and well-regulated information supports informed decision-making and empowers users to make more enlightened and responsible decisions in the iGaming space.

### Tracking and managing the effectiveness of our actions

We assess the effectiveness of our policies and initiatives through qualitative and quantitative tracking methods. These include:

- Monitoring engagement with our Mindway AI tools and other engagement with safer gambling content across our platforms.
- Tracking completion rates of internal safer gambling training for employees.
- Conducting compliance audits to ensure adherence to advertising and data privacy regulations.
- Collecting user feedback and analytics to understand how they engage with our products and content.
- All policies, including our Safer Gambling Code and Data ethics policy, are reviewed annually to ensure they remain aligned with industry best practices and regulatory updates.

### Industry engagement

We actively collaborate with industry peers and stakeholders to drive higher standards in user protection. We strongly believe that our industry's long-term sustainability and growth depend on sustainable operations. Evidently, this is not achieved by a single business but rather by a collective effort across the industry. This is why we, in 2019, partnered with our peers Racing Post and Oddschecker to co-found the UK-based trade association Responsible Affiliates in Gambling (RAiG). Through RAiG, we promote socially responsible marketing of gambling products and a safer gambling environment for users. As a condition of membership in RAiG, each member is subject to an annual social responsibility audit conducted by an independent third party. Moreover,

we co-founded the Responsible Gambling Affiliate Association (RGAA) with our peers, Catena Media, FairPlay Sports Media, Gambling.com Group, Spotlight Sports Group, and XLMedia, in 2023. The RGAA is an independent trade association committed to being a trusted voice that promotes responsible gambling and advocates for regulation that supports equitable market participation.

Again, this year, we participated in the Safer Gambling Week, a cross-industry initiative to promote safer gambling in Europe. Similarly, we are active members of various national associations, one of which is the Danish Online Gambling Association (DOGA). Through DOGA, we work to initiate dialogue between all stakeholders in the gambling industry to secure a responsible and safe gambling market in Denmark and other countries. We are also members of the German Association for Telecommunication and Media (DVTM) and the US National Council on Problem Gambling (NCPG). Through participation in multi-stakeholder initiatives, we contribute to strengthening industry-wide safer gambling policies and promoting ethical digital engagement, ultimately mitigating negative impact on users.

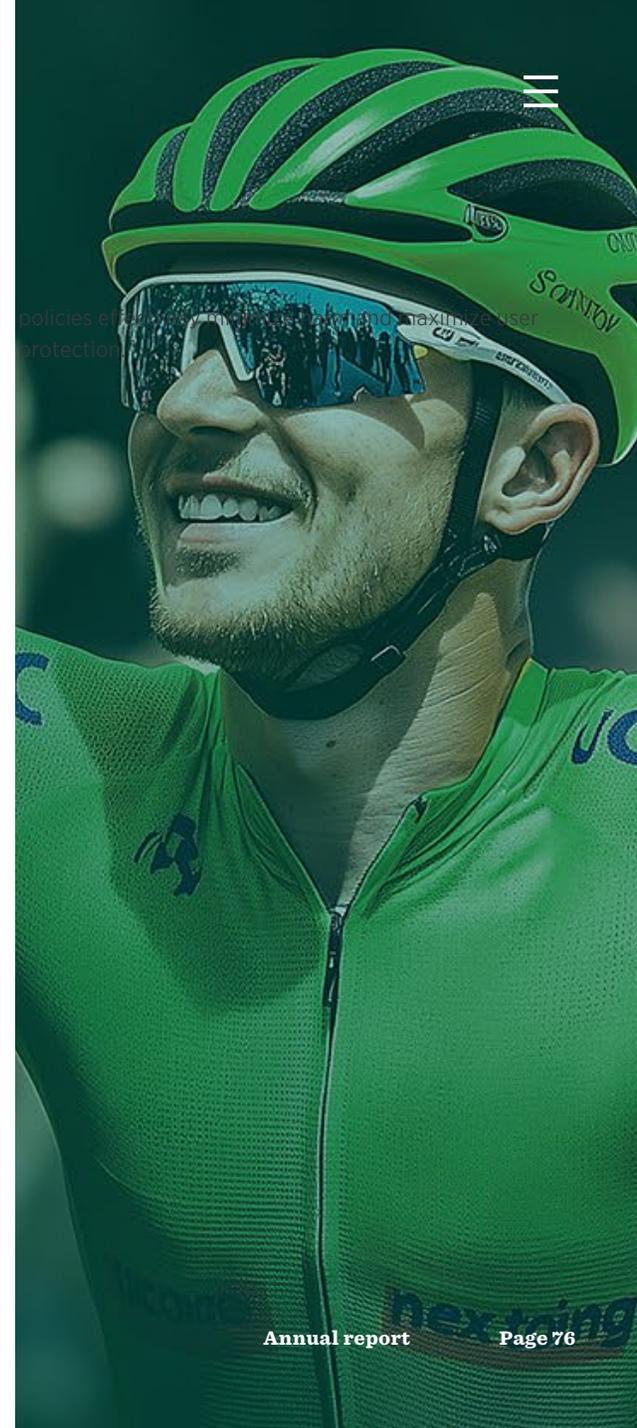
We remain committed to managing our operations' actual and potential impacts on users. By integrating safer gambling measures, data privacy protections, responsible marketing practices, and content accuracy safeguards, we strive to mitigate negative impacts while reinforcing positive contributions. Our structured

approach to tracking effectiveness, engaging in industry-wide collaborations, and continuously refining our policies ensures that we remain at the forefront of responsible and sustainable engagement in digital sports media and betting affiliation.

### Targets (S4-5)

While we do not currently have quantitative targets specifically linked to our impacts on users, we actively monitor and assess the effectiveness of our policies and initiatives through qualitative evaluations, compliance tracking, and user engagement insights. Our focus remains on ensuring that our policies related to safer gambling, data privacy, responsible marketing, and content transparency align with regulatory standards and ethical best practices. Our strategic ambition is to continuously improve our safer gambling initiatives, strengthen user protections, and enhance transparency and compliance across our platforms.

This ambition is reflected in our ongoing investments in safer gambling technologies, educational resources, and ethical marketing practices. Moving forward, we aim to refine our approach to tracking and evaluating user impact by developing a more structured impact measurement framework that could incorporate both qualitative and quantitative indicators. Until then, we will continue leveraging regulatory feedback, industry benchmarking, and internal reviews to ensure our



## Governance

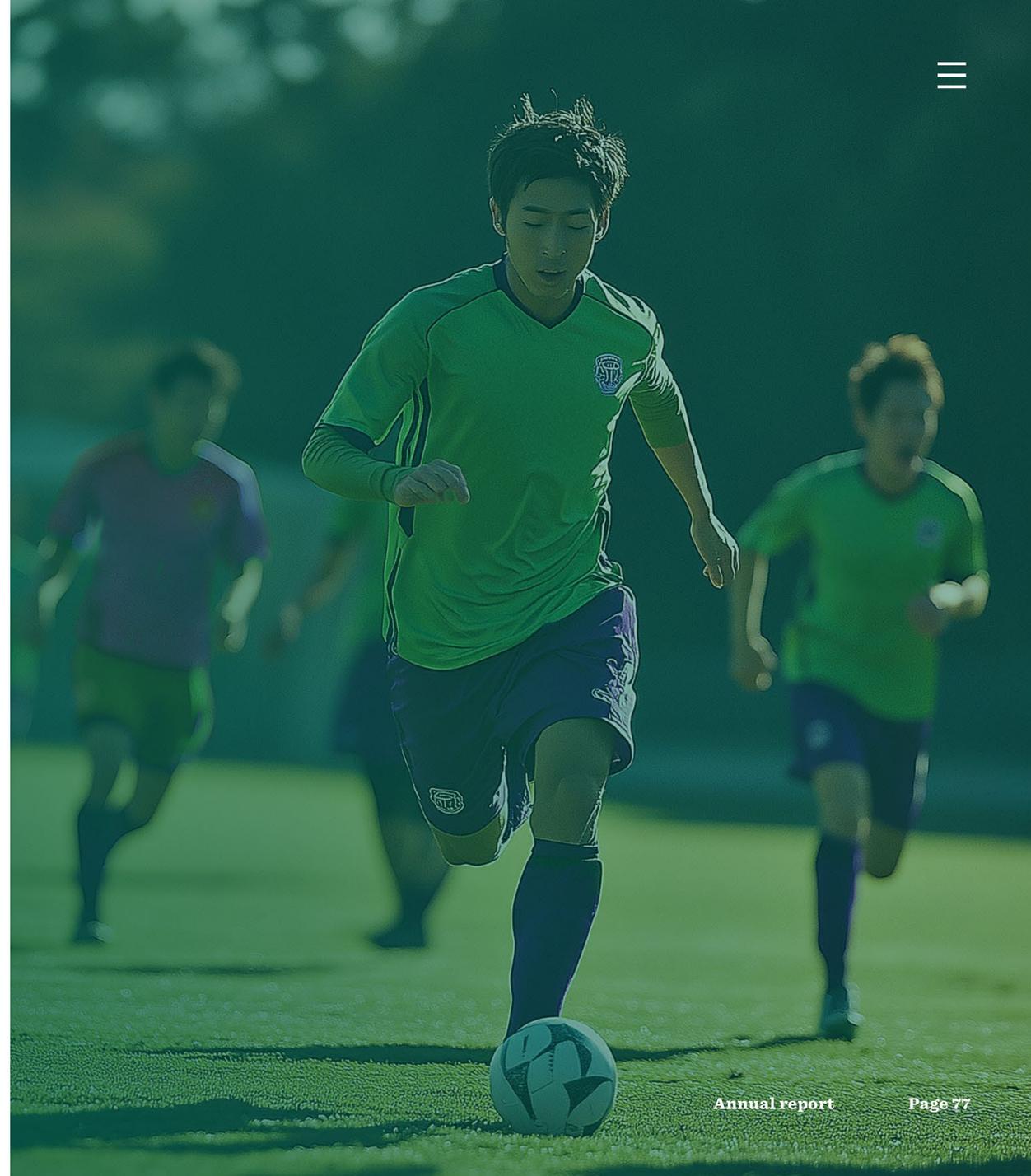
### Business conduct IROs

#### (G1 IRO-1)

Read about the role of the administrative, supervisory, and management bodies on page 23.

At Better Collective, ethical business conduct is fundamental to our business model, ensuring compliance with relevant legislation and international guidelines while fostering responsible, ethical, and transparent business conduct. Strong governance is the foundation of our sustainability strategy, embedding accountability, compliance, and transparency into all aspects of our business to maintain trust, resilience, and long-term success. As a group operating internationally, our success depends on maintaining efficient, competent, and ethical business practices. We prioritize compliance and integrity to mitigate legal and financial risks and protect employees, prevent corruption, and support whistleblowers who report unethical behavior. Beyond regulatory requirements, these commitments are essential to safeguarding human rights, maintaining our operating license, and ensuring a sustainable and responsible business approach. As a global digital sports media group with growing influence, we acknowledge our responsibility to promote ethical, transparent, and fair practices across our industry.

Based on their knowledge of Better Collective and our regulatory framework, IROs are identified within the Governance standard from insights from Group Legal and Compliance and People and Culture. The assessment of our operations covers the entire Better Collective group, through which we practice extensive and regular communication on business conduct procedures. As such, policies are generally group-wide, while the strategy for corporate culture is aligned across our group. The assessment rests on initial engagement with relevant stakeholders. In addition, both hard and soft laws, such as the Danish Recommendations on Corporate Governance, the EU Whistleblower Directive, and the OECD Guidelines on Multinational Enterprises, etc., were consolidated and assessed against our current practices.



		VALUE CHAIN LOCATION			TIME HORIZON		
		UPSTREAM	OWN OPERATIONS	DOWNSTREAM	SHORT-TERM	MEDIUM-TERM	LONG-TERM
<p><b>CORPORATE CULTURE</b></p> <p>A strong corporate culture fosters employee satisfaction, engagement, and productivity, creating a cohesive and inclusive work environment across our offices and the countries in which we operate. By prioritizing open communication, shared values, and a positive workplace atmosphere, we enhance collaboration, innovation, and alignment within our organization, ultimately driving long-term success and governance excellence.</p>	Actual positive impact		X	X	X	X	
<p><b>CORPORATE CULTURE</b></p> <p>Lack of good corporate culture could lead to an impact on people and governance through employee satisfaction, productivity, and a disconnect between the levels in our organization across our offices and the countries we operate within.</p>	Potential negative impact		X		X	X	
<p><b>CORRUPTION AND BRIBERY</b></p> <p>Lack of adherence to anti-bribery and corruption legislation and ethical standards could potentially lead to an impact on people and governance through the result of disciplinary actions, employee satisfaction, the legitimacy of management, and a negative impact on the corporate culture</p>	Potential negative impact	X	X	X	X	X	
<p><b>TRANSPARENT TAX PAYMENTS</b></p> <p>Responsible tax practices and transparency supports public services and economic development, strengthens trust with stakeholders, and reinforcing our role as a responsible and accountable business giving us a competitive advantage within the industry</p>	Potential positive impact and opportunity		X		X		
<p><b>CONTRIBUTION TO THE DEVELOPMENT OF LOCAL COMMUNITIES</b></p> <p>Impacts on locals well-being and job-qualification leaving an opportunity to the better collective group</p>	Actual positive impact		X		X		

## Business conduct policies and corporate culture (G1-1)

### Code of Conduct

Throughout our group, we promote our Code of Conduct as a guide for all employees on the standards and values of a compliant and responsible business. We have developed, implemented, and communicated various policies designed to cultivate a corporate culture centered on responsible business conduct across our group. Our Code of Conduct is at the heart of our corporate culture, which mandates compliance with relevant legislation and outlines the ethical standards and values we are committed to upholding and promoting. Our Code of Conduct's structured and integrated approach ensures that our policies are embedded effectively, prioritizing clarity, transparency, and accessibility. Our policies, including our Code of Conduct, aim to mirror the ethical standards of internationally recognized guidelines and conventions such as the OECD Guidelines for Multinational Enterprises, UN Guiding Principles on Business and Human Rights and the UN Declaration of Human Rights, ILO Conventions, as well as local legislation when applicable. Additionally, we conduct business in compliance with applicable laws, regulations, and standards. We are subject to various national compliance regulations in the countries where we operate, and to aid in developing a sustainable iGaming environment, we solely operate in regulated markets or markets where the authorities accept sports betting. We seek to

develop editorial guidelines which ensure balanced and compliant marketing messages and include proper segmentation for our activities across different channels using marketing technology to avoid targeting the wrong audience.

Executive Management and the Board of Directors annually review and amend necessary policies, including our Code of Conduct. Going forward this will also be done in response to any significant IROs identified through the DMA process. All group-level policies are anchored within the Better Collective group and applied throughout our entities to ensure the highest possible level of alignment and to maximize adaptability to changes in internal or external circumstances, achieved through the ease of amending group-level policies.

### Business conduct training

All new employees, including those welcomed from acquired companies, are introduced to Better Collective and our policies, through an extensive onboarding program. They receive business conduct training in accordance with our Code of Conduct covering the topics as set out in our Code of Conduct. Business conduct training includes educational elements, videos, and quizzing elements to ensure that employees have understood the content.

### Anti-bribery and corruption

We condemn the acts of corruption and bribery and uphold a zero-tolerance policy. Not only are they illegal,

but they also pose a threat to our trustworthiness and a risk to our partners, users, and authorities. Our policy on Anti-bribery and corruption is included in our Code of Conduct and implemented across the Better Collective group. Our Whistleblower scheme facilitates anonymous reporting, and we encourage everyone to speak up if they find something in breach of our policies. We persistently work to strengthen our compliance measures by regularly reviewing and updating our anti-corruption policies to align with evolving laws and best practices. Functions most at risk for corruption and bribery are those in high-risk geographies, procurement, finance, and sales.

### Whistleblower policy

We are committed to maintaining integrity, transparency, and accountability across all operations. Anyone who becomes aware of potential or actual violations of our Code of Conduct or other policies is encouraged to report this through one of various channels available, including raising the issue to a manager or addressing the concern to our People and Culture team or Legal and Compliance team. The whistleblower channel can be used to report violations of EU law within the scope of application of the Whistleblower Directive as well as reports otherwise regarding serious offenses or other serious issues, e.g., corruption and bribery, fraud, sexual harassment, etc. In compliance with the legal requirements that Better Collective is subject to, the protection of whistleblowers is ensured through the independent

and autonomous nature of our Whistleblower system. The Whistleblower system is available to our own employees as well as external stakeholders. The purpose of the Whistleblower system is to enable the identification and investigation of unlawful behavior through a channel that allows for full anonymity and investigation. Information about our Whistleblower system is provided to all employees during onboarding and with available information on our intranet and externally on our corporate website. The whistleblower policy encourages confidential reporting of legal violations and misconduct, including fraud, harassment, and financial crimes. The policy protects whistleblowers from retaliation. Please see more on policies in the policy overview on pages 54-57.

### Market regulation and education

As sports betting expands globally, new gambling laws and regulations are being introduced to protect users and combat black-market activities. We maintain robust internal processes to stay informed on regulatory developments and apply for licenses where relevant. Our in-house legal team is critical in ensuring compliance, continuously monitoring and adapting our operations to evolving legal frameworks assuring compliance for our websites. Better Collective has no formal policy on political engagement, lobbying, or political contributions, as our business model does not involve direct advocacy or influence over-regulation. Our focus is education and safer gambling awareness rather than shaping market regulations. While we participate in trade associations

such as RAiG, DOGA, DVTM, and NCPG, this engagement is strictly within the scope of corporate social responsibility and safer gambling initiatives.

## Anti-bribery and corruption (G1-3)

We uphold strict ethical standards in our business operations and commitment to compliance. We do not engage in cryptocurrency payments and integrate due diligence in our partnership and acquisition processes. This includes thorough assessments for potential risks related to money laundering or fraud—should any such risks be identified, we chose not to engage. We recognize that operating across multiple jurisdictions exposes our group and people to varying corruption and bribery risks. Some regions where we operate present more significant challenges, making corruption prevention a critical focus for our business. To uphold ethical conduct, we have implemented robust internal controls and oversight mechanisms that ensure transparency and compliance across our operations. While we have not reported any cases of corruption or bribery to date, we remain vigilant in maintaining a governance framework that fosters accountability. Our Code of Conduct outlines clear guidelines for offering and receiving gifts and hospitality, ensuring that such gestures do not attempt to influence decision-making improperly. To further mitigate risks, we have established an approval system where all expenses related to gifts, meals, or hospitality require managerial authorization. This oversight helps to

create an environment of transparency while reinforcing ethical business practices. Additionally, we recognize the importance of reporting processes and outcomes to the Executive Management. Strengthening these reporting mechanisms ensures accountability and continuous improvement in our anti-bribery and corruption efforts.

## Corruption incidents (G1-4)

We aim for zero reported bribery and corruption cases, including any behaviors that abuse entrusted power for private gain in Better Collective. Despite having internal controls, we recognize a key area for improvement in the form of formalized anti-corruption and bribery training. Currently, we do not have formal screening or programs in place, though we acknowledge the importance of educating employees—especially those in “sensitive roles” on ethical business practices. To address this gap, we are looking into options for anti-corruption education and training to ensure proactive identification and mitigation of potential threats.

At present, we do not have formalized actions in place to manage our material impacts, risks, and opportunities in this area. However, we recognize the need for structured initiatives and assess potential approaches.

In the event of breaches of anti-corruption and anti-bribery procedures, we take immediate and appropriate action. This includes conducting thorough investigations, implementing corrective measures, and enforcing

disciplinary actions where necessary. Additionally, we analyze breaches to identify root causes to prevent future occurrences.

There have been no incidents involving actors in the value chain in which Better Collective or its employees have been directly involved. Additionally, our Whistleblower system remains a key component of our compliance framework, allowing employees, partners, and stakeholders to report ethical concerns confidentially and, if needed, anonymously. Reports submitted through this channel are escalated to the Head of the Audit Committee, Leif Nørgaard, who ensures that investigations are conducted promptly and objectively.

	2024
Percentage of functions-at-risk covered by training programs	0%
Number of convictions for violation of anti-corruption and anti-bribery laws	0
Amount of fines for violation of anti-corruption and anti-bribery laws	0

## Accounting principles

### Corruption and bribery

Percentage of functions-at-risk covered by training programs: There is currently no formalized training for functions-at-risk.

Number of convictions: conviction of a group entity by a court of law which is determined during the financial year.

Number of fines: fines for a group entity are determined by a court of law during the financial year.

## Entity specific disclosures

### Tax transparency

Better Collective recognizes that transparent tax practices are fundamental to corporate responsibility and sustainable business operations. As part of its governance framework, the company ensures responsible tax management that aligns with legal compliance, ethical standards, and stakeholder expectations. Our approach to tax transparency aligns with our broader strategy, emphasizing ethical business practices and accountability. By fulfilling our tax obligations responsibly and transparently, we contribute to a stable and sustainable economic environment in the regions where we operate. Beyond the societal impact, our commitment to tax transparency presents a strategic opportunity for Better Collective. As governments, investors, and stakeholders increasingly value corporate accountability, our transparent tax practices help strengthen trust, enhance our reputation, and reinforce our position as an industry leader. Demonstrating our dedication to financial transparency mitigates regulatory risks and gives us a competitive advantage in attracting investors and partners who prioritize ethical business conduct. By integrating responsible tax practices into our business model, we align financial success with social impact, ensuring that our growth contributes positively to the communities

we are part of while securing long-term value for our stakeholder.

Our overall guiding principle within taxation is to have a sustainable tax approach, emphasizing our business-anchored approach to managing the impact of taxes while remaining true to the values of operating our business in a responsible and transparent manner. Our legal structures are based on business-anchored considerations and substance.

### Policy (MDR-P)

The Better Collective Group must adhere to all relevant tax regulations in any and all jurisdictions where it performs its operations. The overall responsibility for securing tax compliance rests with the Executive Management. This policy has been evaluated and approved by the Board of Directors and is governed by the Audit Committee. Group Finance establishes guidelines for global compliance and will in collaboration with the external group auditors monitor that local organizations are complying with their responsibility both in terms of international and local regulations. The scope of policy is Better Collective companies and their foreign branches and representations worldwide, and covers corporate income tax, indirect taxes, withholding taxes, employee taxes, excise taxes, import duties and other fiscal allowances resembling a tax.

### Our approach (MDR-A)

Better Collective does not have formalized actions on tax, however, we ensure alignment with policy at all times and ongoing review of tax compliance.

### Targets (MDR-T)

Better Collective does not have formalized numeric targets for tax transparency, but the overall target is to pay the taxes in compliance with local tax rules and our policy.

### Metrics (MDR-M)

Our metrics cover corporate income tax, indirect taxes, withholding taxes, employee taxes, excise taxes, import duties and other fiscal allowances resembling a tax.

The metric assists Better Collective in assessment of compliance with policy and thereby all relevant tax regulations.

Tax Transparency, tEUR	2024
Corporate Income Tax	7,249
Employment taxes	28,836
VAT	- 982
Other taxes	243
<b>Total Taxes</b>	<b>35,346</b>

## Accounting principles

### Corporate income taxes

Corporate income tax consist of corporate income taxes and state income taxes paid or expensed during the year.

### Employment taxes

**Employment taxes** primarily consist of taxes collected from employees on behalf of the government and social security costs (part of payroll taxes in some countries).

### Indirect taxes

**Indirect taxes** consist of non-refundable VAT, net VAT collections, customs duties and environmental taxes (if any).

### Other taxes

**Other taxes** consist of country-specific taxes not linked to one of the categories and withholding taxes.

## Contribution to local communities

Beyond our core business activities, we also actively support the local communities in which we are active through education and various small-scale initiatives. We recognize that our success is tied to positive social impact and community engagement, so integrating long-term value creation into our corporate strategy is essential. We are committed to creating long-term value for local communities by investing in education and skills development. A core pillar of this commitment is the Better Collective Academies, which serve as a way to give back to communities and a strategic initiative to cultivate new talent. Our academies in Niš and Paris, established in 2021, have become a cornerstone of our local engagement strategy. These programs provide specialized training in SEO, marketing, content creation, BI, design, SEM, WordPress, full-stack, and quality assurance, helping individuals develop competencies that enhance their employability within Better Collective and across various industries. With no comparable alternative educational programs available in these regions, the academies are critical in reducing unemployment, fostering local economic growth, and ensuring an influx of skilled talent into the workforce. Through this initiative, we are not only strengthening our talent pipeline but also contributing to the broader professionalization of the digital and media industries.

In addition to educational programs, we actively engage in local voluntary initiatives that support broader community development. Our teams participate in various local projects, social impact programs, and fundraising efforts, contributing time and resources to causes that align with our mission of fostering growth and opportunity. These initiatives help improve living standards, create access to new opportunities, and address specific community needs. Our focus remains on expanding these efforts through scalable initiatives, partnerships, and continuous investment, reinforcing our role as a responsible corporate citizen.

### Policy (MDR-P)

While we do not have a formal standalone policy dedicated to local engagement, our Sustainability policy outlines our commitment to fostering long-term societal benefits through education, skill development, and economic contributions. Our approach to local community engagement is embedded in our broader sustainability strategy, ensuring that our activities align with our values and support the communities where we have a presence. Additionally, our tax transparency approach ensures that we contribute to local economies by fulfilling our fiscal responsibilities in each jurisdiction where we operate. We see tax contributions as a fundamental way to support public infrastructure, education, and social programs, thereby fostering sustainable development. While our local engagement initiatives are not governed by a formal policy, they are structured within our

sustainability commitments. Moving forward, we aim to expand and refine our approach, ensuring that our contributions remain meaningful, sustainable, and aligned with the needs of the communities we serve. Please read more about our policies in the Policy Overview on pages 54-57.

### Our approach (MDR-A)

We actively contribute to the social and economic well-being of the regions where we operate through targeted educational programs, environmental initiatives, and community-driven efforts. Below, we outline key 2024 actions that demonstrate our dedication to fostering positive impacts and creating sustainable local development.

#### Better Collective Academies

Better Collective invests in education and skills development as part of our strategic commitment to creating long-term value for local communities. Through our Better Collective Academies, we provide structured training programs designed to equip local talent with digital and analytical skills, fostering employment opportunities and supporting the sustainable growth of the digital industry.

Launched in June 2023, the Paris SEO Academy is part of Better Collective's long-term educational investment in digital expertise and professional development. The program is designed to bridge the gap between

education and employment, providing participants with hands-on experience in SEO and digital marketing.

The BI Academy introduces talents to business intelligence, analytical technologies, and methodologies. The academy equipped participants with hands-on experience in data analysis and visualization, preparing them for roles in data-driven decision-making. In early 2024, we launched our first Design Academy, running from January to May 2024. This initiative focused on visual storytelling and digital media creation, allowing three interns to refine their skills in graphic design, branding, and content production.

#### One tree per employee

Better Collective strives to integrate environmental sustainability into our local engagement strategy. Since 2019, we have been running the "One Tree per Employee" initiative in Niš, as part of our broader efforts to foster a greener and more sustainable local environment. In 2024, the initiative continued, with 150 magnolia trees planted across three locations, bringing our total contribution to 443 donated and planted tree seedlings. This program reflects our ambition to enhance urban green spaces while reinforcing our commitment to long-term community investment and climate responsibility.

### Štafeta Srcem - Humanitarian IT race in Niš

Our office in Niš participated in the Štafeta Srcem humanitarian race, demonstrating our commitment to social responsibility and community support. In 2024, 44 employees took part in this initiative to raise funds to furnish the Parent’s House in Niš—a facility designed to improve the quality of life for young oncology patients and their families. Our participation in this annual race is a testament to our long-term engagement with local causes, reinforcing our dedication to social well-being beyond business operations.

### Metrics (MDR-M)

Our academies are owned locally. The calculation of the total number of graduates is based on the consolidated input from each of our offices. In 2024, we happily graduated five graduates from Business Intelligence, three from Design, and 4 in QA, all in Nis, Serbia. Further, we had four graduates from our SEO academy in Paris, France. All graduates were offered positions at Better Collective following their graduation. Since we only have graduates in Paris and Nis, our focus has been limited to evaluating the number of graduates from these two locations. To ensure accuracy, we have compared the number of graduates to those announced on our intranet. All graduates have been offered a position at BC following their graduation.

### Targets (MDR-T)

While we do not have predefined quantitative targets for this topic, we actively monitor engagement levels,

Number of annual graduates	2024
Graduates from a BC academy	15

participation rates, and impact outcomes across various initiatives. The effectiveness of our policies and actions is tracked through:

- Program participation and impact assessments of initiatives, e.g., employment rates post-academy and qualitative feedback.
- Engagement with employees, partners, and local communities to assess the effectiveness of our contributions and refine the approach based on feedback.

While we have not defined a base period for measuring progress, we consistently review our actions to ensure continuous improvement and alignment with sustainability objectives. As we further refine our approach, we remain committed to enhancing transparency and integrating measurable sustainability metrics into our reporting framework.

## Accounting principles

Number of graduates from a BC Academy tracks the total number of individuals who successfully graduated from BC Academies in the reporting year, specifically focusing on our locations in Paris and Nis. The calculation includes all graduates who completed their training within the year 2024. To ensure accuracy, the reported figure is derived from a comparison with the graduate announcements published on our intranet. Since our academies are locally owned, we consolidate the graduate data from both locations to arrive at the final count.

## Environment

### Climate change (E1)

As a digital sports media group with operations world-wide, we recognize the need to decrease the negative climate-related impact of our business. Our long-term commitment is to implement a precautionary approach to environmental challenges and minimize our negative impact through resource efficiency and decarbonization to the greatest possible extent. Our operations result in CO2 emissions primarily from daily business activities, including travel, the use of data centers in our upstream value chain, and downstream activities related to distributing our services. These impacts are closely tied to the nature of our business model, which depends on digital infrastructure for our global operations and value delivery. Our energy consumption contributes to CO2 emissions; however, as we are not a production company, energy consumption is low. Nonetheless, this is a relevant topic, as it contributes to CO2 emissions and is a lever for reductions.

### Transition plan for climate change mitigation (E1-1)

We do not currently have a transition plan for climate change mitigation, but we are ensuring our strategy and business model are compatible with the transition to a sustainable economy and limiting global warming to 1.5 degrees in line with the Paris Agreement. However, we

have initiated work to assess how to best approach this based on insight and improved data quality on our GHG disclosures.

### Climate-related risks (E1 SBM-3)

In our 2024 DMA and related analysis, we have assessed the identified IROs, specifically evaluating potential climate-related risks or hazards. To identify and assess potential outcomes of future events under conditions of uncertainty, an environmental analysis was conducted across E1 to E5 topics. The environmental analysis considers our geographical locations of offices and key upstream value chain operators, as well as temperature changes in alignment with the Representative Concentration Pathways assessed by the IPCC in its fifth assessment report. Additionally, the analysis is based on sources like the WWF Risk Filters. The scenarios in the environmental analysis are centered around the temperature changes and how those will impact climate change, including water, pollution, biodiversity, and resource use. Then, looking at the scenarios based on temperature and geographies, a session was held to understand and evaluate if this indicated any physical or climate-related risks or additional IROs not already identified and assessed. This was especially relevant to understand whether the data centers in the value chain pose a risk to the environment or Better Collective.

We consider our business model and current assets and locations to be exposed to a low degree of climate-related risks and hazards and assess our resilience to be at a high level. We have not identified any physical or transitional risks related to our business model, locations, or business activities, which is our foundation for achieving a high level of resilience based on the environmental analysis. As detailed in the following section, internal dialogues inform our analysis, advice from external specialists, and the scenario analysis using bespoke tools to assess our situation.

As we have done in the DMA in general, we have focused on the short- to medium-term and the activities we know and understand well. We have fewer insights into the potential value chain risks that could indirectly affect us but generally consider these less likely to pose a real risk to our performance and financials. We do not consider our identified impacts to directly influence our overall business model or strategy over the short- or medium-term. As an online business with a flexible business model, we can adapt to varying geographical and environmental conditions, ensuring further resilience in the face of climate change.

### Environmental analysis

In 2024, we collaborated with external specialists in connection with our DMA for all environmental-related topics. This resulted in the development of an environmental analysis assessing our largest sites and upstream data centers. The Environmental analysis is aligned with requirements set forth in the ESRs related to resilience analysis and Scenario analysis.

The environmental analysis ultimately concluded no transitional or physical risks related to climate change, no actual or potential pollution-related IROs. The environmental analysis also found no actual or potential biodiversity and ecosystems-related IROs, nor any transitional, physical or systemic risks. The analysis also assessed actual and potential IROs related to circular economy and water and marine resources, concluding both topics are immaterial for Better Collective.

## Environmental IROs (E1 IRO-1)

We have employed a combination of internal dialogues and advisory from external experts to assess our situation adequately. Considering our GHG footprint, we conclude that we impact climate change, but it is not significant. We supplemented our DMA with an environmental analysis using bespoke tools to assess environmentally related IROs; as such, we have established a solid understanding of our current situation. In this regard, we also discussed and evaluated whether scenarios for the future would further expose risks to our business, including activities and assets. Using this analysis, we have not identified any significant future risks.

As part of the DMA and related analysis, we considered the climate-related hazards and transition events listed

in the climate change application requirements. This approach is adequate to assess and understand our situation, especially because our potential exposures are limited. However, we will evaluate the potential benefits of future upgrades, such as conducting further scenario analysis based on additional conditions.

### Policies (E1-2)

At Better Collective, we are committed to minimizing our environmental footprint as part of our Sustainability policy. While we do not have a formal Environmental policy, we have established a long-term commitment to implementing a precautionary approach to environmental challenges and reducing carbon emissions where possible. Our environmental commitment is included in our Sustainability policy.

Our policy addresses a precautionary approach to environmental challenges and to minimize our carbon emissions and thereby the related energy consumption. As we are an online business, our environmental impact is relatively small. Climate changes generally pose little risk to our current and future operations as we have no physical supply chain, and as such, we can operate almost anywhere. Still, we aim to minimize our carbon footprint and thereby the related energy consumption, and we are working towards setting a reduction target

We are working to establish a comprehensive carbon footprint assessment across our operations to better understand our actual environmental impact. This foundational work is intended to guide future sustainability initiatives, ensuring that we can make more informed decisions beyond our current focus areas, enabling us to make the right choices.

### Our Approach (E1-3)

We are committed to acting as responsible corporate citizens. We recognize the importance of climate change mitigation and are dedicated to expanding our efforts across our operations in the future. Currently no formalized monitoring and management of actions or assessment of efficiency is in place.

One of the primary sources of carbon emissions in our business is travel, particularly business-related travel. This significantly influences our ambition to lower our

carbon footprint. To address this, our travel decisions must consider both environmental and economic impacts, balancing them against the benefits of in-person meetings.

Beyond travel, our procurement choices contribute to our carbon footprint, particularly in server hosting, IT infrastructure, and office equipment. When selecting suppliers, we integrate environmental considerations into the decision-making process.

### Targets (E1-4)

We recognize our material impact on climate change and acknowledge the importance of tracking and mitigating its environmental footprint. While we have not yet set specific climate-related targets, we are actively assessing our impact and exposure within our operations and value chain. Our approach identifies areas where sustainability improvements can be made while maintaining operational efficiency and responsible business practices.

		VALUE CHANGE LOCATION			TIME HORIZON		
		Upstream	Own operations	Downstream	Short-term	Medium-term	Long-Term
<b>CLIMATE CHANGE MITIGATION</b>	Actual negative impact						
Impact on climate caused by CO2 emissions		X	X	X	X	X	X
<b>ENERGY CONSUMPTION</b>	Actual negative impact						
Energy consumption required to support both our business operations and data centre activities.		X	X	X	X	X	X

# Our carbon emissions



## Direct Emissions from Operations

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site gas

### Scope 1



## Indirect Emissions from purchased electricity

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electricity generation,  
district heating generation

### Scope 2



## All other emissions in the company value-chain

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flights, commuting, server hosting

### Scope 3

## Energy consumption and mix

(E1-5)

Energy consumption and mix	2024
<b>Total fossil energy consumption (MWh)</b>	<b>3,590</b>
<b>Consumption from nuclear sources (MWh)</b>	<b>0</b>
Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) (MWh)	131
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	0
The consumption of self-generated non-fuel renewable energy (MWh)	0
<b>Total renewable energy consumption (MWh)</b>	<b>131</b>
<b>Total energy consumption (MWh)</b>	<b>3,720</b>

## Gross scopes 1, 2, 3 and total GHG emissions

(E1-6)

Scope 1 GHG emissions	2024
Gross Scope 1 GHG emissions (tCO <sub>2</sub> eq)	74
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%)	0
<b>Scope 2 GHG emissions</b>	
Gross location-based Scope 2 GHG emissions (tCO <sub>2</sub> eq)	1,346
Gross market-based Scope 2 GHG emissions (tCO <sub>2</sub> eq)	1,844
<b>Significant scope 3 GHG emissions</b>	
Total Gross indirect (Scope 3) GHG emissions (tCO <sub>2</sub> eq)	26,554
1. Purchased goods and services	4,363
2. Capital goods	461
3. Fuel and energy-related activities	429
6. Business travel	3,406
7. Employee commuting	575
11. Use of sold products	17,310
<b>Total GHG emissions</b>	
<b>Total (with location-based GHG emissions (tCO<sub>2</sub>eq))</b>	<b>27,964</b>
<b>Total (with market-based GHG emissions (tCO<sub>2</sub>eq))</b>	<b>28,461</b>
<b>GHG emission intensity/Net revenue</b>	
Location based - total GHG emissions per net revenue (tCO <sub>2</sub> e/EUR thousand)	0.0753
Market based - total GHG emissions per net revenue (tCO <sub>2</sub> e/EUR thousand)	0.0766

## Scope 1

Our scope 1 emissions derive from heating using oil and gas refrigerants to cool the offices. Better Collective are not presenting last year's numbers, as they are not comparable due to the acquisition of PMKR, which resulted in the inclusion of additional offices as well as new offices in Serbia and Malta for the BC Group, where it has not been possible to recalculate the emissions for the acquired business units.

### Accounting principles

Energy from non-renewable sources covers fuel consumption related to the Group's fuel and natural gas consumption related to the heating of office buildings. The input is based on consumption data from external sources or estimates., which has then been converted into tons CO2 equivalents (tCO2e) using generic and/or specific emission factors.

The emission factors used in scope 1 are the newest available from DEFRA, DEFRA (2024). The cooling gases from DEFRA uses the 100-year time horizon global warming potential (GWP) values from the IPCC fifth Assessment Report (AR5), and not the values from the IPCC Sixth Assessment Report, 2020 (AR6).

The estimated numbers are either based on the number of employees at the office or the size of the office and calculated based on emission in comparable offices we have in the area.

### GHG intensity

GHG intensity based on net revenue has been calculated as gross scope 1, Scope 2 location-based / market-based, and gross scope 3 emissions divided by reported net revenue in tEUR.

## Scope 2

Our scope 2 accounts for office electricity and district heating. Better Collective are not presenting last year's numbers, as they are not comparable due to the acquisition of PMKR, which resulted in the inclusion of additional offices as well as new offices in Serbia and Malta for the BC Group, where it has not been possible to recalculate the emissions for the acquired business units.

### Accounting principles

Scope 2 greenhouse gas (GHG) emissions refer to indirect emissions resulting from the generation of purchased energy used by an organization. Scope 2 emissions occur at the facility where the energy is generated, thus being classified as indirect emissions.

The emissions in scope 2 are linked to electricity and district heating consumption related to Better Collectives office activities. The input is based on consumption data from external sources or estimates., which has then been converted into tons of CO2 equivalents (tCO2e) using generic and/or specific emission factors.

The estimated numbers are either based on the number of employees at the office or the size of the office and calculated based on emission in comparable offices we have in the area.

Emission factors used in scope 2 are from IEA and AIB for location- and market-based electricity. Where applicable, more locally available sources have been used, such as "Energinet" for Denmark. For district heating, DEFRA 2024 has been used internationally, and where applicable, locally available sources have been used as well, such as "Miljødeklaration" for local Danish district heating, "Stockholm Exergi" for district heating in Sweden, etc.

### Energy consumption

Energy consumption covers the same energy as scope 1 and 2. The consumption is based on consumption data from external sources or estimates. The estimated numbers are either based on the number of employees at the office or the size of the office and calculated based on consumption in comparable offices we have in the area. Energy from purchased electricity, heat and cooling is assumed to originate from fossil sources as renewable or nuclear energy has not been actively procured. Biomass fuels are reported as renewable.

## Scope 3

Scope 3 emissions are the indirect greenhouse gas emissions attributed to an organization's value chain. The accounting principles for the reported categories are as follows.

### Accounting principles

#### 1 Purchased goods and services

GHG emissions associated with the Group's purchase of goods and services are calculated as the direct cost associated with a specific type multiplied by a matching emission factor from EPA (2024) v1.3, direct-spend-based emission factors. The direct cost has been converted to EUR using the average exchange rate for the year to align with the currency used in the spend-based emission factors.

#### 2 Capital goods

GHG emissions associated with the Group's additions to tangible assets are calculated as the capitalized cost associated with a specific type multiplied by a matching emission factor from Defra's table of 13 direct-spend-based emission factors. The capitalized amount has been converted to EUR using the average exchange rate for the year to align with the currency used in the spend-based emissions factors.

#### 3 Fuel- and energy-related activities

GHG emissions related to fuel and energy-related activities not accounted for in Scope 1 or 2 comprise indirect emissions associated with producing purchased fuels and electricity. The GHG emissions in fuels and energy-related activities are calculated using the consumption from Scope 1 and 2 and emission factors from DEFRA (2024) and IEA (2024).

#### 6 Business travel

GHG emissions associated with the Group's business travel activities are calculated as the direct cost associated with flight, taxi, train, bus, and accommodation multiplied by a matching emission factor from Defra (2024) table 13 or EPA (2024) v1.3 direct-spend-based emission factors. The direct cost has been converted to EUR using the average exchange rate for the year to align with the currency used in the spend-based emission factors. Supplier-specific data: For the category of flight and Hotel stays, emissions are based on supplier-specific data. To avoid double counting, the part of the direct cost related to supplier-specific data has been subtracted from the direct cost base of the spend-based emission calculation. 59 % of the emissions is based on supplier specific data.

#### 7 Employee commuting

GHG emissions related to employee commuting are linked to the indirect emissions generated from employees transportation between their homes and their places of work. Emissions have been calculated based on the answers to a Group-wide survey in December 2024. The response rate was 37%. The survey included questions regarding: Means of transportation and type, distance to work, and average weekly days spent working in the office. These average commuting weeks have then been multiplied by the average number of working weeks. The emissions related to working from home are calculated based on the assumed energy consumption related to working from home. To calculate the GHG emissions, the 2024 version of Defra's business travel-land emission factors has been used.

#### 11 Use of sold product

Use of sold products covers the scope 1 and 2 emissions associated with the use of sold products in the reporting year. For Better Collective, this means user activity emissions on our various sites. We have collected information on the number of hours and type of device used to access our sites, and this has been applied to the average data on electricity consumption per hour of these devices. This energy consumption related to the use of our sites was applied to the Global IEA (2024) electricity factor to calculate emissions from the use of our products.

## Scope 3 categories – not material

We have assessed all categories in scope 3 to determine whether they are material or relevant. The following categories are not relevant to our business model or activities:

### 4. Upstream transportation and distribution

This category has been deemed as non-material. As a Media company, we primarily deliver services rather than physical goods.

### 5. Waste

This category has been deemed as non-material. As a Media company, we primarily deliver services and do not have material waste from production, etc.

### 8. Upstream leased assets

This category has been deemed as non-material. We do not have any leased assets that are not in our control.

### 9. Downstream transportation and distribution

This category has been deemed as non-material, as we do not distribute materials to clients.

### 10. Processing of sold products

This category has been deemed as non-material. As an Media company our business model is based on the delivery of services, meaning we do not sell physical products that require further processing by our clients.

### 12. End-of-life treatment of sold products

This category has been deemed non-material. End-of-life treatment of sold products is not applicable to our operations. We do not sell physical products that would require disposal or treatment at the end of their lifecycle.

### 13. Downstream leased assets

This category has been deemed as non-material, as we do not act as a lessor. The group has subleases at the office in Copenhagen, but the emission are included in scope 1 and 2.

### 14. Franchises

This category has been deemed as non-material, as we do not operate with franchises.

### 15. Investments

This category has been deemed non-material. As we do not have investments.

## EU Taxonomy

**The EU Taxonomy is a regulatory framework introduced by the European Union as a tool to aid in the transition towards a greener and more sustainable economy.**

The EU Taxonomy addresses six environmental objectives:

- Climate change mitigation
- Climate change adaptation
- Sustainable use and protection of water and marine resources
- Transition to a circular economy
- Pollution prevention and control
- Protection and restoration of biodiversity and ecosystems

We have reviewed and assessed which economic activities are eligible under the EU Taxonomy definition and subsequently allocated financial numbers to these activities.

The annual process for assessing compliance with the criteria outlined in Article 3 of Regulation (EU) 2020/852 has been conducted in three stages:

### 1. Screening of eligible economic activities

We reviewed the technical annexes from the Climate Delegated Act, the Complementary Climate Delegated Act, the Environmental Delegated Act, and amendments to the Climate Delegated Act. Our goal was to identify any potentially eligible economic activities relevant to the revenue KPI and categories (a) and (c) of the CAPEX and OPEX KPIs. During our evaluation period, we outlined areas with eligible economic activities that required further eligibility assessment.

### 2. Assessment of eligible economic activities

Each identified economic activity was evaluated to determine how well the description in the annex corresponds to Better Collective's operations.

### 3. Assessment of the alignment of economic activities

For each eligible economic activity, we identified key internal stakeholders to assist in locating and gathering the necessary documentation to satisfy the alignment criteria.

### Eligible activities

Our eligible economic activity for the financial year 2024 is:

*Climate change mitigation*

7.7. Acquisition and ownership of buildings

### Aligned activities

Based on the screening process, we determined that Better Collective's current activities do not align with

any of the activities specified under the EU Taxonomy. The eligible activity do not live up to the technical screening criteria.

### Revenue

Better Collective's main activities within sports media and entertainment are excluded from the taxonomy under 13.1 Creative, arts, and entertainment activities. However, to ascertain whether Better Collective has any other economic activities that could be eligible for the taxonomy, the group has analyzed its business, which shows that the Group has no activities that are eligible under the taxonomy.

### OPEX

Based on the screening process, we concluded that the OPEX for Better Collective's current activities do not meet the EU Taxonomy eligibility criteria. However, we will continue to monitor updates to the framework to assess any future alignment opportunities as the taxonomy's scope evolves.

### CAPEX

Eligible CAPEX consists of additions to tangible assets, such as property, plant, and equipment (including additions to leased assets), that are associated with Taxonomy-eligible activities.

## Minimum safeguards

The minimum safeguards are part of the Taxonomy Regulation and are based on the recommendation from the Technical Expert Group. They were included to ensure that entities that are carrying out environmentally sustainable activities that are labeled as Taxonomy-aligned meet certain minimum governance standards and do not negatively impact human rights, including labor rights, corrupt practices, or are linked to non-compliance with letter or spirit of tax laws or anti-competitive practices.

Practically, this means that undertakings whose economic activities are to be considered as Taxonomy-aligned have to align with the standards for responsible business conduct mentioned in:

- The OECD Guidelines for Multinational Enterprises
- The UN Guiding Principles on Business and Human Rights, including the principles and rights set out in the eight fundamental conventions identified in the Declaration of the International Labor Organization on Fundamental Principles and Rights at Work
- The International Bill of Human Rights

Since Better Collective does not claim alignment based on other technical criteria, the assessment of compliance with minimum safeguards have not been assessed.

## Accounting principles

### Revenue

The proportion of revenue is calculated as the part of the net revenue derived from products or services associated with Taxonomy economic activities divided by the net revenue (Note 4 in the Financial Statements). Better Collective do not have any eligible revenue.

### OPEX

Non-capitalised costs that relate to research and development, building renovation measures, short-term lease, maintenance and repair, and any other direct expenditures relating to the day-to-day servicing of assets of property, plant and equipment by the undertaking or third party to whom activities are outsourced that are necessary to ensure the continued and effective functioning of such assets. Better Collective do not have any eligible OPEX.

### CAPEX

CAPEX is calculated as the 'Addition of tangible and intangible assets', which is generated from note 12 and 14 of the consolidated financial statements. Included in the figures is the value from leasing of office buildings (Capitalized under IFRS16). The CAPEX KPI is defined as Taxonomy-eligible capex (numerator) divided by total CAPEX accounted based on IAS 16, IAS 38, IAS 40, IAS 41, IFRA 16 (denominator) which include additions to business combinations without considering goodwill. 2023 numbers have been restated based on this approach.

### Double counting

For the allocation of the numerator for CAPEX, we have first identified the relevant figures and then allocated the primary related economic activity in the Climate Delegated Act. In this way, we ensure that no CAPEX is considered more than once.

### Contribution to multiple objectives

Regarding our identified economic activities, we note that none of these contribute to multiple objectives, as there are only one eligible activities related to CAPEX.

### Disaggregation of KPI's

There has been no disaggregation of KPIs for any economic activity assessed.

## NUCLEAR AND FOSSIL GAS-RELATED ACTIVITIES

Taxonomy table for nuclear and gas as referred to in Complimentary Climate Delegated Act. Better Collective does not engage in nuclear or fossil gas related activities.

Nuclear energy-related activities		
1	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	NO
2	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	NO
3	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	NO
Fossil gas-related activities		
4	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
5	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
6	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	NO

Revenue	Codes	Substantial contributions %										Do no significant harm					Taxonomy aligned Revenue 2023	Enabling activity	Transitional activity	
		Revenue tEUR	Proportion of Revenue 2024	Climate change mitigation	Climate change adaptation	Water and marine resources	Y; N; N/EL; EL			(Y/N)			Minimum safeguards							
							Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources		Circular economy	Pollution	Biodiversity and ecosystems				
<b>A. Taxonomy-eligible activities</b>																				
<b>A.1 Environmentally sustainable activities (taxonomy-aligned)</b>																				
Revenue of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%																0%	
Of which enabling																				
Of which transitional																				
<b>A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>																				
Revenue of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy aligned activities) (A.2)		0	0%																	0%
<b>Revenue of Taxonomy-eligible activities (A.1 + A.2)</b>		<b>0</b>	<b>0%</b>																	<b>0%</b>
<b>B. Revenue of Taxonomy non eligible activities (B)</b>																				
Revenue of Taxonomy non-eligible activities (B)		371,487	100%																	
<b>Total (A+B)</b>		<b>371,487</b>	<b>100%</b>																	

OPEX	Codes	Substantial contributions %		Do no significant harm														Taxonomy aligned OPEX 2023	Enabling activity	Transitional activity
		OPEX tEUR	Proportion of OPEX 2024	Y; N; N/EL; EL							(Y/N)									
				Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Minimum safeguards				
<b>A. Taxonomy-eligible activities</b>																				
<b>A.1 Environmentally sustainable activities (taxonomy-aligned)</b>																				
OPEX of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%															0%		
Of which enabling																				
Of which transitional																				
<b>A. Taxonomy-eligible activities</b>																				
<b>A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>																				
OPEX of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy aligned activities) (A.2)		0	0%															0%		
<b>OPEX of Taxonomy-eligible activities (A.1 + A.2)</b>		<b>0</b>	<b>0%</b>															<b>0%</b>		
<b>B. Taxonomy non eligible activities (B)</b>																				
OPEX of Taxonomy non-eligible activities (B)		258,084	100%																	
<b>Total (A+B)</b>		<b>258,084</b>	<b>100%</b>																	

CAPEX	Codes	CAPEX tEUR	Proportion of CAPEX 2024	Substantial contributions %						Do no significant harm						Minimum safeguards	Taxonomy aligned CAPEX 2023*	Enabling activity	Transitional activity
				Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems				
				Y; N; N/EL; EL	Y; N; N/EL; EL	Y; N; N/EL; EL	Y; N; N/EL; EL	Y; N; N/EL; EL	Y; N; N/EL; EL	Y; N; N/EL; EL	Y; N; N/EL; EL	Y; N; N/EL; EL	Y; N; N/EL; EL	Y; N; N/EL; EL	Y; N; N/EL; EL				
<b>A. Taxonomy-eligible activities</b>																			
<b>A.1 Environmentally sustainable activities (taxonomy-aligned)</b>																			
CAPEX of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%															0%	
Of which enabling																			
Of which transitional																			
<b>A. Taxonomy-eligible activities</b>																			
<b>A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>																			
Acquisition and ownership of buildings		CCM 7.7	6,280	4%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								15%	
CAPEX of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy aligned activities) (A.2)		6,280	4%																
<b>CAPEX of Taxonomy-eligible activities (A.1 + A.2)</b>		<b>6,280</b>	<b>4%</b>	<b>4%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>								<b>15%</b>	
<b>B. Taxonomy non eligible activities (B)</b>																			
<b>CAPEX of Taxonomy-non eligible activities (B)</b>		<b>149,115</b>	<b>96%</b>																
<b>Total (A+B)</b>		<b>155,395</b>	<b>100%</b>																

\*The share for 2023 has been restated as detailed in section 'Accounting Principles'.

# Appendix

## EU legislation data points

(IRO-2)

The table below outlines the data points derived from other EU legislation as listed in ESRS 2 Appendix B. It indicates where these data points can be found in our report and identifies which data points are assessed as 'Not material'

DISCLOSURE REQUIREMENT	DATA POINT	SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK REFERENCE REGULATION	EU CLIMATE LAW	PAGE/RELEVANCE
ESRS 2 GOV-1	21 (d)	Board's gender diversity	X		X	27
ESRS 2 GOV-1	21 (e)	Percentage of board members who are independent			X	27
ESRS 2 GOV-4	30	Statement on due diligence	X			48
ESRS 2 SBM-1	40 (d) i	Involvement in activities related to fossil fuel activities	X	X	X	Not relevant
ESRS 2 SBM-1	40 (d) ii	Involvement in activities related to chemical production	X		X	Not relevant
ESRS 2 SBM-1	40 (d) iii	Involvement in activities related to controversial weapons	X		X	Not relevant
ESRS 2 SBM-1	40 (d) iv	Involvement in activities related to cultivation and production of tobacco			X	Not relevant
ESRS E1-1	14	Transition plan to reach climate neutrality by 2050			X	Not relevant
ESRS E1-1	16 (g)	Undertakings excluded from Paris-aligned Benchmarks		X		Not relevant

<b>ESRS E1-4</b>	34	GHG emission reduction targets	X	X	X	Not relevant
<b>ESRS E1-5</b>	38	Energy consumption from fossil sources disaggregated by sources	X			Not relevant
<b>ESRS E1-5</b>	37	Energy consumption and mix	X			87
<b>ESRS E1-5</b>	40-43	Energy intensity associated with activities in high climate impact sectors	X			Not relevant
<b>ESRS E1-6</b>	44	Gross Scope 1, 2, 3 and Total GHG emissions	X	X	X	87
<b>ESRS E1-6</b>	53-55	Gross GHG emissions intensity	X	X	X	87
<b>ESRS E1-7</b>	56	GHG removals and carbon credits				X Not relevant
<b>ESRS E1-9</b>	66	Exposure of the benchmark portfolio to climate-related physical risks			X	Not relevant
<b>ESRS E1-9</b>	66 (a)	Disaggregation of monetary amounts by acute and chronic physical risk				Not relevant
<b>ESRS E1-9</b>	66 (c)	Location of significant assets at material physical risk		X		Not relevant
<b>ESRS E1-9</b>	67 (c)	Breakdown of the carrying value of its real estate assets by energy-efficiency classes		X		Not relevant
<b>ESRS E1-9</b>	69	Degree of exposure of the portfolio to climate-related opportunities			X	Not relevant
<b>ESRS E2-4</b>	28	Amount of each pollutant listed in Annex II of the E-PRTR Regulation emitted to air, water and soil	X			Not relevant
<b>ESRS E3-1</b>	9	Water and marine resources	X			Not relevant
<b>ESRS E3-1</b>	13	Dedicated policy	X			Not relevant

<b>ESRS E3-1</b>	14	Sustainable oceans and seas	X		Not relevant
<b>ESRS E3-4</b>	28 (c)	Total water recycled and reused	X		Not relevant
<b>ESRS E3-4</b>	29	Total water consumption in m3 per net revenue on own operations	X		Not relevant
<b>ESRS 2 SBM 3 - E4</b>	16 (a) i	Biodiversity sensitive areas	X		Not relevant
<b>ESRS 2 SBM 3 - E4</b>	16 (b)	Land impacts	X		Not relevant
<b>ESRS 2 SBM 3 - E4</b>	16 ©	Threatened species	X		Not relevant
<b>ESRS E4-2</b>	24 (c)	Sustainable oceans/seas practices or policies	X		Not relevant
<b>ESRS E4-2</b>	24 (d)	Policies to address deforestation	X		Not relevant
<b>ESRS E5-5</b>	37 (d)	Non-recycled waste	X		Not relevant
<b>ESRS E5-5</b>	39	Hazardous waste and radioactive waste	X		Not relevant
<b>ESRS 2 SBM3 - S1</b>	14 (f)	Risk of incidents of forced labor	X		Not material
<b>ESRS 2 SBM3 - S1</b>	14 (g)	Risk of incidents of child labor	X		Not material
<b>ESRS S1-1</b>	20	Human rights policy commitments	X		56; 101
<b>ESRS S1-1</b>	21	Sustainability due diligence policies on issues addressed by the fundamental International Labor Organization Conventions 1 to 8		X	56
<b>ESRS S1-1</b>	22	Processes and measures for preventing trafficking in human beings	X		Not material

<b>ESRS S1-1</b>	23	Workplace accident prevention policy or management system	X		55
<b>ESRS S1-3</b>	32 (c)	Grievance/complaints handling mechanisms	X		61
<b>ESRS S1-14</b>	88 (b), (c)	Number of fatalities and number and rate of work-related accidents	X	X	68
<b>ESRS S1-14</b>	88 (e)	Number of days lost to injuries, accidents, fatalities or illness	X		68
<b>ESRS S1-16</b>	97 (a)	Unadjusted gender pay gap	X	X	70
<b>ESRS S1-16</b>	97 (b)	Excessive CEO pay ratio	X		70
<b>ESRS S1-17</b>	103 (a)	Incidents of discrimination	X		71
<b>ESRS S1-17</b>	104 (a)	Non-respect of UNGPs on Business and Human Rights and OECD Guidelines	X	X	71
<b>ESRS 2 SBM3 – S2</b>	11 (b)	Significant risk of child labor or forced labor in the value chain	X		Not material
<b>ESRS S2-1</b>	17	Human rights policy commitments	X		Not material
<b>ESRS S2-1</b>	18	Policies related to value chain workers	X		Not material
<b>ESRS S2-1</b>	19	Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines	X	X	Not material
<b>ESRS S2-1</b>	19	Sustainability due diligence policies on issues addressed by the fundamental International Labor Organization Conventions 1 to 8		X	Not material
<b>ESRS S2-4</b>	36	Human rights issues and incidents connected to its upstream and downstream value chain	X		Not material
<b>ESRS S3-1</b>	16	Human rights policy commitments	X		Not material

<b>ESRS S3-1</b>	17	Non-respect of UNGPs on Business and Human Rights, ILO principles or OECD guidelines	X	X	Not material
<b>ESRS S3-4</b>	36	Human rights issues and incidents	X		Not material
<b>ESRS S4-1</b>	16	Policies related to consumers and end-users	X		54-57; 73
<b>ESRS S4-1</b>	17	Non-respect of UNGPs on Business and Human Rights and OECD guidelines	X	X	54-57; 73
<b>ESRS S4-4</b>	35	Human rights issues and incidents	X		Not material
<b>ESRS G1-1</b>	10 (b)	United Nations Convention against Corruption	X		79
<b>ESRS G1-1</b>	10 (d)	Protection of whistleblowers	X		79
<b>ESRS G1-4</b>	24 (a)	Fines for violation of anti-corruption and anti-bribery laws	X	X	80
<b>ESRS G1-4</b>	24(b)	Standards of anti-corruption and anti-bribery	X		80

## UN Global Compact

In 2019, Better Collective committed to incorporate the UN Global Compact and its 10 principles into our strategy, culture, and day-to-day operations. As a result of our participation, we are committed to observing the Global Compact's 10 fundamental principles. Read more about the Global Compact and its principles at [www.un-globalcompact.org](http://www.un-globalcompact.org).

In 2022, we further signed the UN's Women Empowerment Principles. The principles are the result of collaboration between the UN Global Compact and UN Women, and are adapted from the Calvert Women's Principles. By signing the statement Better Collective committed to use the seven principles as guiding for actions that advance and empower women in the workplace and community.

In support of

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## WOMEN'S EMPOWERMENT PRINCIPLES

Established by UN Women and the  
UN Global Compact Office

## Human rights

1. Support and respect the protection of internationally proclaimed human rights
2. Make sure that they are not complicit in human rights abuses

## Labor

3. Uphold the freedom of association and the effective recognition of the right to collective bargaining
4. The elimination of all forms of forced and compulsory labor
5. The effective abolition of child labor
6. The elimination of discrimination in respect of employment and occupation

## Work against corruption in all its forms, including extortion and bribery

## Disclosure requirements

- SS = Sustainability statements
- RR = Remuneration report
- CG = Corporate governance
- MR = Management report
- Cross-cutting

### Cross-cutting standards

ESRS 2	GENERAL DISCLOSURE	SECTION REPORT	PAGE(S)
BP-1	General basis for preparation of the sustainability statement	SS	45
BP-2	Disclosures in relation to specific circumstances	SS	45
GOV-1	The role of the administrative, management, and supervisory bodies	SS and CG	24; 27; 45-47
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management, and supervisory bodies	SS	47
GOV-3	Integration of sustainability-related performance in incentive schemes	RR and SS	30-31; 47
GOV-4	Statement on sustainability due diligence	SS	48
GOV-5	Risk management and internal controls over sustainability reporting	SS and CG	32-35; 48
SBM-1	Strategy, business model and value chain	SS and MR	13; 49
SBM-2	Interests and views of stakeholders	SS	50-51
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	SS	13-14
IRO-1	Description of the process to identify and assess material impacts, risks and opportunities	SS	53-54; 85
IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	SS	96-100; 102-106

**Environmental standards**

<b>ESRS 2</b>	<b>CLIMATE CHANGE</b>	<b>SECTION REPORT</b>	<b>PAGE(S)</b>
<b>ESRS 2, GOV-3</b>	Integration of sustainability-related performance in incentive schemes	SS	47
<b>E1-1</b>	Transition plan for climate change mitigation	SS	84
<b>ESRS 2, SBM-3</b>	Material impacts, risks and opportunities, and their interaction with strategy and business model	SS	52; 84
<b>ESRS 2, IRO-1</b>	Description of the processes to identify and assess material climate-related impacts, risks and opportunities	SS	53-54; 78; 85
<b>E1-2</b>	Policies related to climate change mitigation and adaptation	SS	56; 85
<b>E1-3</b>	Actions and resources in relation to climate change policies	SS	85
<b>E1-4</b>	Targets related to climate change mitigation and adaptation	SS	85
<b>E1-5</b>	Energy consumption and mix	SS	87-88
<b>E1-6</b>	Gross Scopes 1, 2, 3 and total GHG emissions	SS	87-90
<b>ESRS E2</b>	<b>POLLUTION</b>		
<b>ESRS 2, IRO-1</b>	Description of the processes to identify and assess material pollution-related impacts, risks and opportunities	SS	53-54; 85
<b>ESRS E3</b>	<b>WATER AND MARINE RESOURCES</b>		
<b>ESRS 2, IRO-1</b>	Description of the processes to identify and assess material pollution-related impacts, risks and opportunities	SS	53-54; 85
<b>ESRS E4</b>	<b>BIODIVERSITY AND ECOSYSTEMS</b>		
<b>ESRS 2, IRO-1</b>	Description of the processes to identify and assess material pollution-related impacts, risks and opportunities	SS	53-54; 85
<b>ESRS E5</b>	<b>RESOURCE USE AND CIRCULAR ECONOMY</b>		
<b>ESRS 2, IRO-1</b>	Description of the processes to identify and assess material pollution-related impacts, risks and opportunities	SS	53-54; 85

**Social standards**

<b>ESRS S1</b>	<b>OWN WORKFORCE</b>	<b>SECTION REPORT</b>	<b>PAGE(S)</b>
<b>ESRS 2 SBM-2</b>	Interests and views of stakeholders	SS	50-51
<b>ESRS 2 SBM-3</b>	Material impacts, risks and opportunities and their interaction with strategy and business model	SS	52; 58-59
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