

DEFINING THE FUTURE OF LOTTERY



2022

SUSTAINABILITY REPORT



ZEAL

ZEAL Network SE is the leading German online broker for state lotteries and other licensed lottery products. Our aim is to innovate and drive change in the lottery sector while further expanding our online market leadership.

OUR MISSION

To define the future of lottery!

As a technology company, we constantly strive to enrich our offerings with new innovations. To achieve this, we leverage our many years of experience in the e-commerce sector, our lottery expertise and our knowledge of our customers' wishes, aims and gaming behaviour.

OUR GOAL

We let people dream. We make a contribution to society.

Our work enables people to dream big. And with every lottery ticket sold, we are helping society by supporting good causes via our charity lotteries or via our customers playing the state-run lotteries.

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SUSTAINABILITY REPORT

Foreword

Dear stakeholders,
We set ourselves high standards: we want to be the best e-commerce company in the lottery and gaming sector. This is why we think big. This is why we question the status quo. This is why we take responsibility. And our commitment to responsibility extends beyond the company itself. It encompasses the world in which we operate, the people with whom we interact and the society that provides the framework for our success to unfold.

Sustainability is by no means a new topic for us. What is new, however, is our determination to also challenge the status quo in this arena. In the past year, we therefore made our commitment and our performance in this regard even more measurable and systematic. Just how far we have come in the past year is demonstrated by the scope of this year's report, which provides even more information on even more topics than in the previous year.

Where others sense risks, we see opportunities and positive change. This attitude is at the core of our business model and the basis for our commercial success. Over the past few years, we have therefore added extra staff and firmly anchored the topic of sustainability across all departments of our Company. At the same time, we have centralised the collection of sustainability-related data and established an ESG database that enables us to measure and monitor our progress. And with the aid of modern software, we have adopted a systematic approach to risk management.

Things that worked well in previous years have been continued and improved. We have become even more attractive as an employer by responding more attentively to the changing needs of our staff during the pandemic and by adopting a New Work Policy. We offer the same opportunities to every employee, and to underline this commitment we have set up a working group for strategic diversity management.

But we have also set ourselves clear objectives for the future. At the heart of our sustainability agenda is our sustainability strategy, on which we base our targets and activities. We want to be carbon neutral. We want to be more diverse. And we want to continue working on our vision of inventing a new and – sustainable – future for gaming. Join us on this journey!

Best regards,



Helmut Becker

About this Sustainability Report

This non-financial report (Sustainability Report) documents our progress in the achievement of our sustainability goals. It is the second report of its kind we have presented and covers the period of the past fiscal year from 1 January 2022 to 31 December 2022. Unless otherwise stated, all information in this report relates to ZEAL Network SE (ZEAL SE) including our brands LOTTO24, Tipp24, ZEAL Iberia, ZEAL Instant Games, ZEAL Ventures and 'freiheit+' as well as our locations in Hamburg (Germany), London (United Kingdom) and Madrid (Spain).

Compared to the previous Sustainability Report for the year 2021, we are also expanding our reporting considerably on this basis. The range of topics on which we report has grown, new key figures have been defined and collected, our data collection has been centralised, and the basis for our entrepreneurial actions for us, our employees and all those who interact with us has been laid down in the form of binding guidelines for our Company.

We have further developed our sustainability strategy. Important elements for this ongoing development are, on the one hand, the findings of our stakeholder engagement process conducted in 2021/22 and the processing of the ratings we received from MSCI, ISS and Sustainalytics. For this purpose, we have developed tools which enable us to systematically collect our findings, translate them into measures and effectively steer them.

Moreover, last year we worked together with representatives from the People & Culture, Compliance, Investor Relations, Legal, Risk, Corporate Development, Finance, Project Management and Office Management departments to anchor the topic of sustainability within the Company on an interdepartmental and thus interdisciplinary basis.

In order to compare our performance over time, we use the presentation of three-year periods (2020, 2021, 2022) in this report whenever possible. Where necessary, figures in this report have been rounded in accordance with common commercial standards. Percentage figures may add up to 98-102% due to rounding differences.

METHODOLOGY AND FRAMEWORKS

In order to achieve the highest possible standards and facilitate the comparability of our economic and socio-ecological performance across the sector in which we operate, we base our methods on various frameworks, even if we cannot currently claim a high or even complete degree of compliance.

As this report focuses on the needs of our stakeholders, we are primarily guided by the recommendations of the Global Reporting Initiative (GRI) and its multi-perspective stakeholder approach, as well as by the German Sustainability Code (Deutscher Nachhaltigkeitskodex – DNK). We plan to expand the scope of our sustainable reporting over the coming years in order to successively increase our degree of compliance with the GRI and DNK recommendations. We also highlight which sustainability goals of the 2030 Agenda (Sustainable Development Goals) we aim to contribute towards. Further information and operationalisation can be found in the section on our sustainability strategy.

Furthermore, we are examining the possibility of participating in the United Nations Global Compact (UNGC) in 2023.

EVALUATION

We use various measures to evaluate our performance in the sustainability report. On the one hand, we have defined relevant ESG data (environmental, social, governance – ESG) and collected it in a central database. This database is continuously updated and expanded as needed. Secondly, we have installed a comprehensive risk management system. More information on this system can be found in the chapter Risk Management.

Moreover, we have defined clear responsibilities and roles. These are also presented in the context of the following report. The monitoring of our ESG strategy and activities is the responsibility of the Supervisory Board, while the Management Board is responsible for steering the specific activities. At the same time, we have allocated various responsibilities within the Company for the coordination and implementation of our ESG strategy and activities. An ESG task group meets every two weeks to continuously monitor and evaluate ZEAL's sustainability processes.

Within the task group, the responsibilities are as follows:

Area	Verantwortung
CO₂ reduction/management	Helge Poel (Security & Compliance)
RR plan/GREEN ZEAL	Nevra Dingwitz (Office Management)
ESG strategy	Dirk Reiche (Corporate Development)
Responsible marketing	Helge Poel (Security & Compliance)
Responsible gambling	Carsten Muth (Legal) Jan Kretschmer (Public Policy)
Transparent products	Jan Kretschmer (Public Policy)
Human rights	Carsten Muth (Legal) Yvonne Gröbbels (People & Culture)
Digital technologies/innovation	Helge Poel (Security & Compliance)
Data protection/data security	Carsten Muth (Legal) Helge Poel (Security & Compliance)
Employee satisfaction/employee rights/employee protection	Helge Poel (Security & Compliance)
Diversity	Yvonne Gröbbels (People & Culture)
CSR (Corporate Social Responsibility)	Yvonne Gröbbels (People & Culture)
Stakeholder dialogue	Dirk Reiche (Corporate Development)
Compliance	Carsten Muth (Compliance Officer) Jan Kretschmer (Public Policy) Frank Hoffmann (Investor Relations) Helge Poel (Security & Compliance)
Fair competition	Carsten Muth (Legal)
Corruption/money laundering	Carsten Muth (Legal) Jan Kretschmer (Public Policy)
Lobbyism	Jan Kretschmer (Public Policy)
Risk management	Carsten Muth (Legal) Helge Poel (Security & Compliance)

IMPORTANT TO KNOW

The report is published in English and German and available on our corporate website (zealnetwork.de).

All readers and stakeholders are cordially invited to send us feedback, suggestions or questions about our second Sustainability Report. We can be reached by telephone at +49 (0)40 809036065 or by e-mail at office@zealnetwork.de.

Sustainability strategy and goals

OUR VALUES – THE FOUNDATION OF OUR STRATEGY

Our purpose is to make people dream. Our mission is to provide a safe customer experience while also contributing to society through our business success. Our vision is to define the future of gaming.

In order to fulfil our goals, we have developed clear corporate values that form the basis for our activities as a company:

- Act like an owner: We make informed decisions by understanding customer needs and consciously considering opportunities and risks. We get things done and hold ourselves accountable for the outcome. We stay focused, keep it simple and everything we do serves to satisfy our customers' high expectations.
- We are game changer: We think big and challenge the status quo, embrace failures and mistakes along the way, love extraordinary ideas and are proud to undertake the adventure of becoming the best-in-class e-commerce company in the lottery and gambling field.
- We play as a team: We treat each other with fairness and respect. ZEAL is a safe environment. We are transparent, open and speak our minds even in tough situations. We believe that being humble and showing vulnerability makes us stronger. We have each other's backs and grow together with every challenge we encounter.

These values form the basis of our ZEAL Code (Code of Conduct/Code of Ethics) and were developed and approved for this purpose by the Management Board.

OUR INTEGRATED BUSINESS MODEL

Our corporate strategy is geared towards our economic success and our long-term enterprise value. At the same time, we also take responsibility for our business activities. This means that we respect the needs and interests of our stakeholders, strengthen our positive contribution to the environment and society, and reduce or ideally eliminate our negative impact.

Our positive contributions and thus also our opportunities include:

- A successful business model: the success of our business model increases our added value for the common good, because lottery markets are high-revenue markets and the number lottery is by far the most popular type of gambling in Germany. Even if the odds of winning a major prize are low for the individual, the common good benefits from every draw in the form of taxes and levies from the stakes.
- Products with added value for society: our charity lotteries, such as 'freiheit+', reinforce this added value for society, as an additional contribution goes to selected projects for every lotto field played.
- Resilience through ethical behaviour and good business practice: our customer-oriented business model thrives on our good reputation as well as our responsible and legally compliant behaviour. Our shareholders demand a great deal from us in this respect. Establishing ethical and good business practices therefore also strengthens the resilience of our business success. We attach particular importance to the avoidance of sector-specific risks and dangers in the use of our products. In particular, the prevention of money laundering, protection of minors and players, fair competition and transparent corporate governance as well as independent control bodies are the main focus areas of our ethical behaviour. From a strategic perspective, we meet these challenges by systematically monitoring our actions and ensuring control and maximum transparency by means of means of independent bodies and stakeholders.
- Technologies and innovations: in order to realise our vision of redefining the future of gaming, we focus on technology and innovation. In this way, we want to offer our customers an even more attractive, even safer gaming experience and make our offers even more accessible. A large part of our staff is therefore entrusted with product development, scaling, cloud-based infrastructures, big data processing and IT security.
- Attractive workplaces: to position ourselves as an attractive employer and thus attract and retain capable, motivated and skilled employees for our Company, we focus on the strategic management of recruitment, the retention of talent and the safeguarding of our employees' physical and mental health. Investing in the satisfaction of our workforce makes us efficient, creative and innovative in the long term.

We counter the negative impact of our business activities, which also represent risks for us, by taking a solution-oriented approach. Our goal is to keep our negative impact as low as possible by implementing an appropriate risk management system. This includes:

- Risks that may lead to problematic behaviour or gambling addiction in vulnerable individuals: although number lotteries have a low risk compared to other types of gambling, we take this risk very seriously. We not only comply with the requirements of the new German State Treaty on Games of Chance ('Glücksspielstaatsvertrag 2021' – GlüStV) by having a social concept for the gaming products we market and by adhering to the advertising restrictions to protect vulnerable player personalities and minors, but in addition we also employ technical innovations to protect our customers.
- Risks resulting from the processing of personal data: data not only offers us new business opportunities, it also requires us to exercise a high degree of care and security. The protection of our customer data forms the basis of trust on which our business success is built. Only by processing relevant data can we comply with legal requirements, enable the secure processing of payments, contribute to the protection of players and minors, and prevent the misuse of data.
- Risks due to an insufficient level of diversity: our stakeholders demand a higher level of diversity from us. We also demand more diversity from ourselves, but we have a long way to go, as the gaming industry, and thus our Company, has traditionally appealed more to men. But every journey begins with the first steps, so we want to continue to evolve and create a diverse and productive corporate culture.
- Climate-related risks: even though we primarily market digital products, we also generate waste and greenhouse gases, consume electricity and water. Climate change is a task for society as a whole, and we aim to play our part in combating it, too.

STRATEGIC FOUNDATION OF OUR SUSTAINABILITY STRATEGY

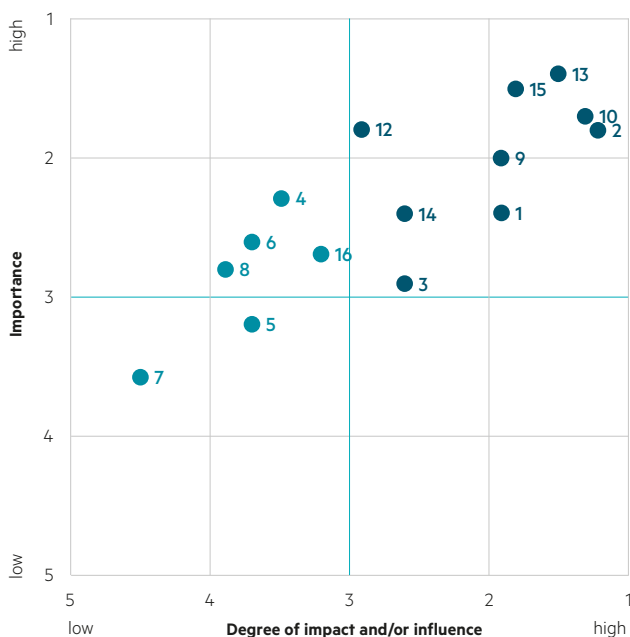
ZEAL conducted a materiality analysis in 2021/22. This process included systematic stakeholder mapping in accordance with AccountAbility requirements (AA1000) and GRI 3.1, as well as a three-part stakeholder engagement process consisting of a document analysis, an online survey and qualitative interviews. In total, more than 59,565 stakeholders were invited to rate the relevance of a total of 48 topics and to tell us what their expectations and wishes for ZEAL were. We presented the results of this process in the form of a materiality analysis in the last Sustainability Report. Due to the change processes triggered by the materiality analysis and our findings in the past year, the prioritisation of our stakeholder groups and thus the assessment of our material topics has changed. We therefore conducted a reassessment of our stakeholder groups and topics in 2022.

STAKEHOLDER MAPPING AND MATERIAL TOPICS

The selection and prioritisation of stakeholders was based on the following dimensions: Dependence, Responsibility, Tensions, Impact, New Perspectives, classified below according to 'Importance' and 'Degree of impact and/or influence'.

This mapping was in turn the basis for the assessment of our material topics, which were repositioned to reflect the conflicting priorities of management considerations and stakeholder needs, and clustered into strategic fields as follows.

Stakeholder mapping



- 1) Customers
- 2) Employees
- 3) Suppliers, business partners
- 4) NGOs
- 5) Sponsoring and donation partners
- 6) Media and opinion leaders
- 7) Universities and research institutes
- 8) Experts (psychologists, addiction experts)
- 9) State lottery companies
- 10) Supervisory Board
- 11) Rating agencies
- 12) Shareholders and investors
- 13) Financial institutions
- 14) Experts (psychologists, addiction experts)
- 15) Political representatives
- 16) Player protection and therapy institutions

There are six material strategic fields for us in total: our attractiveness as an employer, ethical behaviour & good business practice, the protection of players & minors, environmental protection, data responsibility, and technology.

In each strategic field, we have committed to a number of goals and measures and will provide information on the status quo of our progress below.

Strategic field	Strategically important measures	To be found in the report
Attractive employer	Recruiting and retaining talent	p. 24
	Good working conditions in a changing work environment	p. 25
	Good leadership	p. 24
	Health and safety	p. 25
	equal opportunities, fair pay	p. 22–24
	Employee development	p. 26
	Diversity management	p. 22
	Involvement of employees	p. 24
	Self-initiated sustainability projects	p. 12
Ethical behaviour & good business practice	Combating corruption & money laundering,	p. 31
	Defence against manipulation and crime	p. 29–32
	Regulatory stability	p. 2
	Audits	p. 16–18, 24, 26, 34
	Human rights	p. 13
	Transparent communication	p. 13–16
	Compliance with social standards in the supply chain	p. 13, 28
	Independent Supervisory Board	p. 30
	Fair competition	p. 30
Tax transparency	p. 26–27	
Protection of players & minors	Responsible and safe product design	p. 13–16
	Transparent products	p. 16
	Safe gaming including provision of information & support on the dangers of gambling	p. 16
	Responsible marketing	p. 13–15
Environmental protection	Responsible marketing	p. 15–16
	Energy efficiency, energy management	p. 8–12
	Reduction of emissions	p. 8–10
	Waste management	p. 11–12
Data responsibility	Sustainable business travel	p. 10
	Data protection and data security	p. 17–18
Technological leadership	Digital technologies and innovations	p. 17
	High customer satisfaction	p. 27

OUR CONTRIBUTION TO THE AGENDA 2030

The United Nations has adopted a globally recognised guiding principle for sustainable development in the form of the 2030 Agenda. In order to achieve the so-called Sustainable Development Goals (SDGs), the private sector, and thus also ZEAL, is called upon to make a contribution.

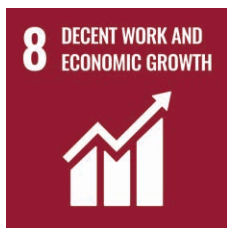
The SDGs are an opportunity for us to align our strategy with the needs of society as a whole. As part of our materiality analysis, we therefore reviewed with our stakeholders which SDGs we can contribute to as part of our strategy and then operationalised this contribution with the aid of the UNGC's 'SDG Compass' and the EU's 'SDG & me' platform.

OUR ACTIVITIES FOCUS ON THE FOLLOWING SDGS:



Gaming is fun, but can also cause health issues for some people. We address the negative effects of our business model by taking a comprehensive management approach to protecting vulnerable player types and young people.

We can also contribute to SDG 3 by providing an inclusive, diverse work environment where our employees can develop in line with their strengths. We also ensure that we maintain the performance of our employees through comprehensive occupational health and safety measures and good work organisation. This provides an important foundation for us to contribute to SDG 8.



Ever since lotteries have been regulated by the state, money has also flowed into socially relevant projects. The amount of taxes and levies is legally regulated. As a result, our economic success also results in levies that benefit the common good.

We do not engage in tax avoidance schemes as we benefit from a good infrastructure, an attractive region and well-trained employees. For them, we create interesting jobs, ensure decent working conditions, equal opportunities and a non-discriminatory working environment, as well as fair, performance-based pay.



We make a special contribution to SDG 12 with our charity lotteries. Moreover, our innovations and technologies help make the gaming experience even more attractive and secure for our customers.

We can also contribute to this goal by committing to transparent products and ethical marketing.

Our operations also rely on the use of hardware. We can therefore make a further contribution to this goal by ensuring that our hardware is repairable and updatable when we purchase it, and by donating functioning old devices, for example, to promote digital education for school children.



Our business also generates emissions. We want to become completely carbon neutral and have paved the way to achieving this goal by carefully recording our Scope 1, Scope 2 and Scope 3 emissions.

Following the 'Measure to manage' principle, we also record our electricity and water consumption and aim to achieve a sustainable reduction in both dimensions. We want to switch our energy supply completely to the use of renewable resources.

As part of our Reduce and Recycle plan, we want to reduce the amount of waste we produce and the resources we use, as well as to reuse already used resources as much as possible. We systematically record our waste and strive to continuously reduce it.

DESCRIPTION OF OUR VALUE CHAIN

We are a provider of digital gaming experiences and lotteries. Our value chain is therefore fundamentally divided into the following areas and centred around the safe and successful operation of our online platforms:

1. Regulation and licensing: as a provider of gaming services and lotteries, ensuring compliance with applicable laws and regulations in the respective offering segments as well as the corresponding licences is an essential part of our value chain.
2. Platform development: this describes the development, innovation and updating of the technical infrastructure for our online offerings and products that we provide on our platforms.
3. Marketing and advertising: in order to increase the visibility of our products and to interest customers in our products, we engage in marketing and advertise these products on various channels and media.
4. Payment management: our payment management ensures the availability of payment options, in other words deposit and withdrawal options for the payment of our products and the use of funds.
5. E-commerce platform for lottery products: this includes the offering, delivery and execution of our digital gaming experiences and lottery products.
6. Customer satisfaction management/support: as part of our product offering, we provide support for customer issues that include the utilisation of our products, payment management and regulatory, security and compliance-related areas.
7. Security and compliance: to ensure the security of our products, the data we collect and our payment management, the area of security and compliance plays a major role for us. It includes monitoring, control and various measures that ensure fair and legally compliant products.
8. Data analysis: in order to improve our offering and optimise our marketing strategy, we collect data and information about the use of our products.

OUR CENTRAL CODE OF CONDUCT: THE ZEAL CODE

We ensure a transparent, open and diverse corporate culture. Our fundamental values include decisiveness, trust, respect and courage. We foster a culture of innovation and encourage our employees to challenge the status quo. Good corporate governance needs a good foundation that keeps the culture, and with it the actions of the Company, on the desired track and at the same time ensures that everyone who interacts with us knows what we value as a Company. We have set out our requirements for integrity and ethics in a code of ethics and conduct, the ZEAL Code, which is binding for our employees, and translated it into our processes and monitoring measures. More information can be found in the section on our policies.

An updated version of the ZEAL Code was published in the reporting year 2022. In addition to the general compliance fields, we place particular emphasis on compliance with the special compliance fields of gambling regulation, data protection, IT security, capital market issues, competition, anti-corruption, occupational health and safety, good working conditions and equal opportunities based on the principle of non-discrimination. To ensure a higher level of commitment, all employees must recognise the ZEAL Code. Depending on the respective risk of the business relationship, we also plan to require our contractual partners to take note of and comply with our principles of action.

Environment

Our business generates waste and greenhouse gases, consumes electricity and water. It is therefore our responsibility to minimise our impact on the environment by measuring and managing this impact, as well as working on ways to reduce or recycle.

OUR CONTRIBUTION

Climate change is one of the great challenges of our time and we want to play our part in combating it. As a fundamental part of our sustainability strategy, we therefore support the agreement to combat climate change adopted at the UN Climate Change Conference in Paris in December 2015. In this agreement, 197 countries agreed to limit global warming to 1.5 degrees Celsius compared to the pre-industrial era, but at least 'well below' 2 degrees Celsius. We will report the corresponding key figure from 2023 onwards.

We are committed to playing our part in meeting this target and thus driving forward our own decarbonisation. We want to achieve this by reducing our absolute energy consumption and CO₂ emissions as well as by using green forms of energy. These objectives are also anchored in our sustainability strategy. In this way, we can contribute to Sustainable Development Goal 13 'Climate Action' and the goals of the Paris Climate Agreement. This is also what our stakeholders demand from us, as they classified climate issues as being particularly material.

In order to achieve this decarbonisation, we have defined clear internal responsibilities: Helge Poel (Director Security & Compliance) is responsible for CO₂ reduction at ZEAL. We also work together with the climate tech company right.based on science GmbH (right*) in order to measure and manage our contribution to meeting the Paris Climate Agreement.

right° developed the X-Degree Compatibility (XDC) model to calculate the climate impact of economic activity and express it in a simple degrees Celsius number – thus providing a direct link to the 1.5 °C target. The XDC model is science-based and peer-reviewed as well as integrating a climate model also used by the Intergovernmental Panel on Climate Change (IPCC) into its calculation. It calculates how much warmer the climate would be (in degrees Celsius) if the entire world had the same climate performance as the company being analysed. The metric can also be used to analyse scenarios – for example to check whether planned climate protection measures are sufficient to comply with the 1.5°C target.

ZEAL uses the XDC model to evaluate its own impact on climate change and to define an effective climate strategy in line with the 1.5 °C target.

OUR GOAL: REDUCING AND OFFSETTING EMISSIONS

We strive to successively decrease the reducible share of our emissions in order to 'avoid' rather than merely 'offset' them in the long term. Currently, our offsetting measures still include support for international climate protection and offsetting projects, such as the Eden Reforestation Project.

For our contribution to be effective, we need reliable data. In 2022, we started to establish structures and processes to measure our Scope 1, Scope 2 and Scope 3 emissions. To this end, we introduced the environmental footprint tool 'cozero Log' of the company Cozero GmbH. This system enables us to quantify, monitor and document our CO₂ emissions along the entire value chain and is based on the recommendations of the Greenhouse Gas (GHG) Protocol.

OUR GOALS

1. Collection of our Scope 1 and Scope 2 emissions by the end of 2022.
2. Materiality and feasibility analysis of Scope 3 criteria by the end of Q1 2022.
3. Collection of our Scope 3 emissions by the end of Q2 2023.
4. Establishment of appropriate due diligence processes to achieve climate neutrality by the end of 2023.
5. Establishment of due diligence processes to apply environmental criteria when selecting suppliers or procurement partners by Q1 2024.
6. Complete conversion of our energy supply (electricity and heating energy) from renewable energy sources.

OUR CO₂ EMISSIONS

Applied framework	GHG Protocol, future Science Based Targets
Base year	2021
Included greenhouse gas	CO ₂
Scope 2 reporting method	Market-/location-based
Criteria for Scope 3 emissions	8 from 15 ¹
Group-wide reduction target	Net CO ₂ neutrality (specific deadline still under discussion)

¹ Based on the 15 criteria for Scope 3 set by the GHG Protocol.

Recording our CO₂ emissions is a necessary step towards our goal of transforming our Company to be completely climate neutral in the future and thus reducing our net CO₂ emissions by 100% compared to the base year. We expect to be able to report a specific time horizon in 2023 based on the data generated by recording our current emissions.

We measure our CO₂ emissions and thus our corporate carbon footprint according to the recommendations of the GHG Protocol. This groups emissions into three categories: Scope 1, Scope 2 and Scope 3 emissions. This categorisation ensures that direct and indirect emission sources can be distinguished and documented.

To this end, we first analysed all emission types listed by the GHG Protocol for their relevance and determined that the relevance of our Scope 1 emissions (emissions which the Company is responsible for or controls) is low or non-existent. The analysis of our Scope 2 emissions (indirect emissions as a result of business activities) showed a medium to high relevance.

Scope 3 emissions are also calculated according to categories, whereby we have identified eight of the 15 emission types specified by the GHG Protocol as material for us:

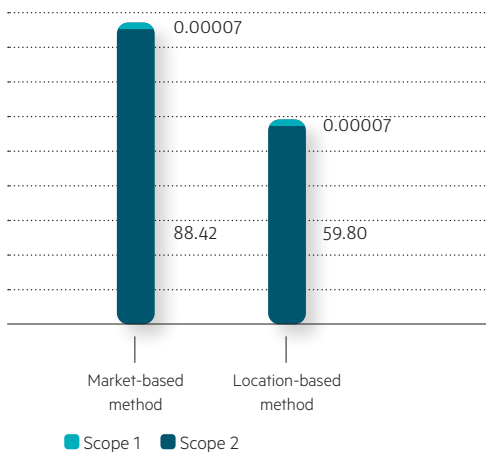
- Capital goods
- Purchased goods and services
- Waste generated in operations
- Upstream emissions: purchased electricity
- Office supplies
- Use of sold products
- Business trips
- Operational water use

For the calculation of our Scope 3 emissions, we will first create the processes this year. The base year for reporting our Scope 1 and Scope 2 emissions is therefore 2021, and for our Scope 3 emissions probably also 2021.

Our Group-wide Scope 1 and Scope 2 emissions for the base year 2021 totalled 88.42 (market-based) or 59.80 (location-based) tonnes of CO₂. Broken down, these were:

- Scope 1 (2021): < 0.01 tonnes CO₂ (Group-wide, market- and location-based).
- Scope 2 (2021): 88.42 tonnes CO₂ (Group wide, market-based), 59.80 tonnes CO₂ (Group wide, location-based).

CO₂ emissions by scope (t)

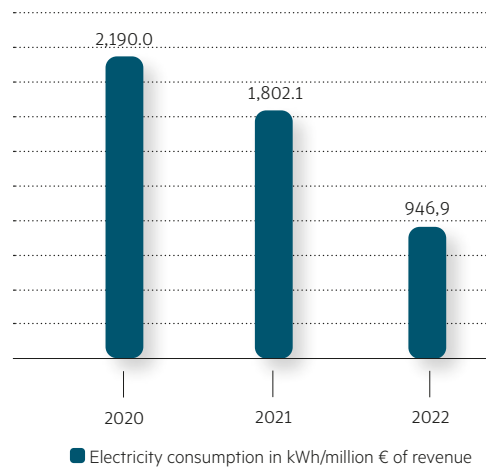


Based on the figures above, the XDC model calculates an amount of 1.8 degrees Celsius (market-based, base year 2021; target year 2100) only for Scope 2 emissions. As a result, we rank among the top 10% of companies in our sector (NACE Code 92) with the lowest temperature values for this emission category.

OUR ELECTRICITY CONSUMPTION

We consume electricity primarily in our data centres and at our locations in Hamburg and Madrid. In total, we consumed 99,624 kWh of electricity at these locations in 2022.

Electricity consumption



Aggregated electricity consumption in all data centres and office buildings in kWh per million € of revenue.

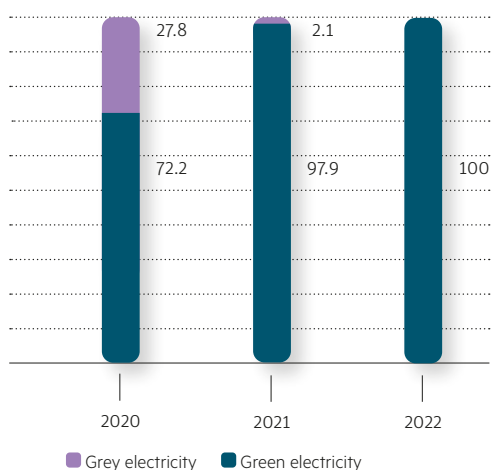
Over the course of three years, it is apparent that we have been able to continuously reduce our consumption. From 2019 to 2021, the effects of the coronavirus pandemic (work-from-home, fewer business trips etc.) contributed significantly to this, but also measures we have implemented in recent years. For example, we have optimised the energy efficiency of our computers and monitors. Almost all of them now have the Energy Star certificate for the highest level of energy efficiency.

Once pandemic-related contact restrictions and the obligation to work from home been lifted, we did not revert to working in the same way as before the pandemic, but continued to allow our employees to work from home in response to numerous requests. Since 1 September 2022, this has been regulated in our newly drafted New Work Guidelines. More information on this can be found in the Social section.

The widespread implementation of digital and cloud-based meeting and organisation tools offers our employees maximum freedom and at the same time can reduce energy consumption in our offices.

An important approach for reducing our emissions in the current reporting year was the purchase of electricity from renewable sources. At our main site in Hamburg, where 162 of our employees work, we have already switched completely to electricity from renewable sources.

Share of green electricity in total consumption at office location Hamburg (%)



Figures relate exclusively to the office location in Hamburg.

OUR WATER CONSUMPTION

Water is a basis for life on our planet. Even if water only plays a minor role in the success of our business model, we want to contribute to conserving water as a vital resource.

We use water at all our sites. We use water mainly in our sanitary facilities and office kitchens. We do not evaporate, store or retain any water beyond that, which would have to be reported here.

For us, the sustainable use and management of water therefore means first and foremost not wasting water and using it more efficiently.

To monitor our consumption and identify opportunities for reduction, we measured our water consumption for the first time in 2021. At the time of reporting, we did not yet have the data on our water consumption in 2022. In 2021, our water consumption was 74,320 litres.

OUR GOAL: REDUCE AND REUSE (RR)

Our management approach to waste includes 'reduce and reuse'. As a Company marketing digital gaming experiences, our waste generation along our value chain is limited to IT hardware (computers, monitors), packaging materials and writing paper, as well as other office waste such as that generated in our office kitchens.

REDUCE: OFFICE WASTE

Avoiding waste before it occurs – we already follow this principle in procurement and only buy what we really need.

We have replaced workstations with laptops and docking stations. These are more energy-efficient and avoid unnecessary hardware in our offices or at our employees' homes. Since less equipment has to be purchased overall, the amount of electrical waste produced will also decrease in the long term.

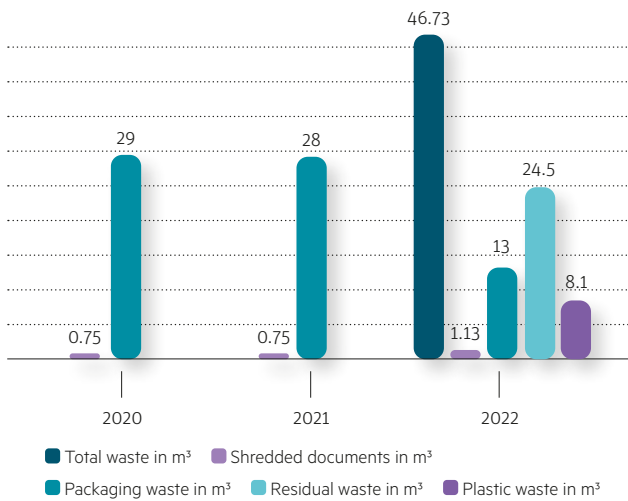
We also try to avoid paper printouts in the office and pay attention to origin and ecological production when purchasing drinks and snacks for our employees. We also use unpackaged snacks, such as fruit, whenever possible.

In addition, we have been committed to the measure-to-manage principle since 2022 and have been recording our office waste as follows since then:

- Collect and measure shredded documents
- Collect and measure packaging materials
- Collect and measure residual waste (due to limited accessibility, calculation based on representative samples)

We can only show a three-year trend for packaging waste and shredded documents. 2022 is our base year as it marks the end of the contact restrictions in connection with the coronavirus pandemic and the obligation to work from home. As of this year, we also measure all other types of waste, namely residual waste and recyclable materials.

Waste generation at office location Hamburg



The figures relate exclusively to the office location in Hamburg.

REUSE: IT HARDWARE

In the area of IT hardware, we have identified two areas where we can be more sustainable: power consumption for operations and the lifespan of our hardware.

We welcome the initiative of the EU Member States and the European Commission to ensure that hardware is updated and repaired in the future. The new version of the EU Ecodesign Directive proposed by the EU Commission on 30 March 2022 provides for performance and information requirements for almost all product categories on the EU market, including for the following aspects:

- Durability, reusability, retrofittability and reparability of products
- Substances contained that inhibit circulatory capacity
- Energy and resource efficiency
- Recycling rate
- Reprocessing and recycling
- Information obligations such as the provision of a digital product passport

In their coalition agreement 2021-2025, the governing parties of the German parliament ('Bundestag') also took up the issue and anchored the 'right to repair' as a coalition objective. Consumers should be able to repair defective devices themselves or freely choose repair service providers, facilitated for example by manufacturers publishing repair instructions. In addition, the reparability of products should already be incorporated into the design – for example, by making products repairable with standard tools. The implementation of corresponding laws is to be successively extended to all product groups. While legally binding regulations on this matter are still pending, we are already committed to

considering information on reparability and updatability as a high priority in the decision-making process when purchasing new products and especially when purchasing IT hardware. For our server hardware, reparability and updatability are already industry standards.

Another important component of our measures is the reduction of electrical waste. Our IT equipment pool fleet has an average age of three years. This relatively short duration is due to IT security considerations, as our IT must always be state-of-the-art.

However, this does not mean that we throw away used equipment and produce unnecessary electrical waste. On the contrary: in 2022, ZEAL produced almost no e-waste as we donate discarded and functional devices to schools, for example, to improve equipment and education there. In this way, we again significantly extend the life cycle of our hardware and contribute to improving access to technology for young people.

Through 'Reuse' we contribute to environmental protection and education.

GREEN ZEAL

Our goal is to integrate climate protection into our everyday work. We actively encourage our employees to participate in GREEN ZEAL initiatives and projects.

In 2021, the GREEN ZEAL initiative was launched as part of a hackathon. This initiative has set itself the task of paying attention to the 'little things'. One success story in 2021 was the replacement of our capsule coffee machines with more environmentally friendly models.

In 2022, as part of the GREEN ZEAL initiative, the lighting within all toilet and shower rooms was replaced with economical LED lighting. In addition to the new light bulbs, motion detectors were also installed to further reduce electricity consumption so that the lighting in these rooms is not permanent. Further adjustments to office lighting are planned for 2023.

Social

Our business model is aimed at people and is made possible by people. No person's dignity should be violated, offended or impaired in any other way by our actions. We take responsibility for our lottery offerings and protect our players accordingly. We also expect our employees to take responsibility and in return we offer them a working environment with equal opportunities and numerous possibilities for further development. Through our commitment to social issues, we will continue to be successful as a Company in the future.

RESPONSIBILITY

We want our customers to be able to trust us unconditionally and we work hard every day to earn their trust by designing and promoting our offers responsibly.

HUMAN RIGHTS

Respecting human rights is a global task in which every individual and every company must participate.

ZEAL is fully committed to respecting human rights and supports UN General Assembly Resolution 217 A (III) on the Universal Declaration of Human Rights as well as the core labour standards of the International Labour Organisation (ILO) – also along our supply chains. For us, these are a fundamental component of responsible corporate governance. We ensure that human rights are respected within our sphere of influence. This includes the following human rights in particular:

- The preservation of freedom, equality and solidarity (Diversity chapter).
- The prohibition of discrimination (Diversity chapter).
- The right to safety (Occupational Health and Safety chapter).
- Recognition as a person before the law and the right to legal protection and the right to be heard (Integrity chapter).
- The presumption of innocence (Integrity chapter).
- The protection of the sphere of freedom (Diversity chapter).
- The freedom of thought, conscience and religion (ZEAL Code).
- The freedom of expression and information (ZEAL Code).
- The freedom of association and assembly (Employee Rights chapter).
- The right to equal pay (ZEAL Code).
- The right to rest and leisure (Employees chapter).
- The right to education (Continuing Education chapter).

Due to our business model, our supply chain has only a low risk of human rights violations. However, we expect our contractual partners to fully respect human rights and to comply with all requirements arising from the German General Act on Equal Treatment ('Allgemeines Gleichbehandlungsgesetz' - AGG) and other labour law standards.

In 2020, 2021 and 2022, we did not identify any controversies, complaints or proceedings in the course of our business.

RESPONSIBLE GAMBLING

Gambling is fun, but it needs clear rules so that problematic behaviour and gambling addiction have no chance.

Gambling addiction can manifest itself as follows:

- The person concerned has an irresistible desire to play again and again.
- The person concerned lies to his environment in order to be able to keep his gambling behaviour secret.
- The person concerned neglects his family, professional and private obligations.
- The person concerned often borrows money within the family or among friends.
- The person concerned tries to get money by illegal means.
- The person concerned can only achieve the desired arousal by placing higher and higher stakes when gambling.
- The person concerned suffers from mood swings and inner restlessness.

Compared to other types of gambling, number lotteries pose a very low risk of problematic gambling behaviour.¹ To ensure that not only our jackpot winners are happy, however, we apply a stringent player and youth protection policy. In doing so, we pursue four specific goals:

- Strict protection of minors: no gambling for minors.
- Reduction of the risk of addiction to our products.
- Prevention, intervention and care in cases of gambling addiction in connection with our products.
- Consistent monitoring of the practical implementation of our responsible gambling principles.

Pursuant to section 6 of the German State Treaty on Games of Chance ('Glücksspielstaatsvertrag' – GlüStV), we are obliged to prepare a social concept for the gambling products we market. This fully complies with the legal and licensing requirements of the supervisory authorities and is subject to continuous internal audits. Together with our ZEAL Code, it also represents our Responsible Gambling Policy. It describes the measures we take to prevent the socially harmful effects of gambling and how we intend to remedy them.

¹ www.bzga.de/fileadmin/user_upload/PDF/studien/BZgA-Forschungsbericht_Gluecksspielsurvey_2019.pdf

This concept includes:

- Educating our players about the dangers of gambling addiction, their personal chances of winning and losing, and potentially problematic gambling behaviour.
- Supporting our players in avoiding and preventing problematic gambling behaviour and in seeking and using counselling and treatment services in case of gambling addiction.
- Protecting minors: our products are aimed exclusively at adults. We ensure that minors do not have access and continuously check our access restrictions for possible or actual circumvention.
- Taking preventive and interventionary measures to identify and prevent legitimate access to our products as well as problematic behaviour in advance.
- Providing regular and compulsory training and further education of our staff on how to deal with and recognise problematic gambling behaviour.

Our control mechanisms, as well as our continuous monitoring, strengthen both the possibility for self-regulation by our players, as well as preventing abuse through appropriate precautions for external control. They also document problematic gaming behaviour, whereby products and content with a particularly high addiction potential can be identified and adjusted where possible.

The main basis for this are our general terms and conditions, which are accessible at any time and provide information on control mechanisms and exclusions. To raise awareness among our players, all our websites and the portals of our cooperation partners (lotto24.de, tipp24.de, lotto.gmx.de, lotto.web.de, lotto.n-tv.de, freiheitplus.de) contain relevant information and links, for example to the website of the Federal Centre for Health Education ('Bundeszentrale für gesundheitliche Aufklärung' – BZgA) [check-dein-spiel.de](https://www.check-dein-spiel.de). We refer there to the anonymous and free telephone counselling service of the BzG under the number +49 800 1 37 27 00 as well as to our internal customer hotline under the number +49 40 299 960 808, under which sensitised and trained employees can be reached from Monday to Saturday from 9:00 am to midnight. Further external help on gambling addiction can be found at www.bundesweit-gegen-gluecksspielsucht.de.

Our customers can prevent risks themselves with the aid of the following tips on how to avoid gambling addiction, which are also listed on the player protection pages of our websites. We recommend:

- Playing only for recreation, not to solve problems.
- Viewing stakes as a loss and not as an expected gain.
- Sticking to your budget and setting limits.
- Only playing with your own money, never with borrowed money.
- Not chasing your own losses, but keeping a cool head.
- Gambling never solves private, financial or social problems.
- Playing exclusively when sober and always with a clear mind.
- Taking regular breaks.

We counteract uncontrolled spending by our customers by setting a monthly pay-in limit. They can also set their own limits for stakes, pay-ins and losses. In 2022, 46,676 customers set an individual pay-in limit. Of all persons who stated in the BZgA surveys in the period from 2015 to 2019 that they had gambled at least once in the last twelve months, 1.7% had at least one problematic behaviour. A further 10% displayed conspicuous gambling behaviour.¹ Based on these figures, we are pleased with the comparatively large proportion of our customers who take advantage of our prevention services. In addition, we inform our customers daily about their gaming history over the past 30 days – with accumulated stakes, winnings and losses – on initial log-in. Before each game, we inform all participants about the risks associated with gambling, give advice on prevention and assistance, inform them about participation and the game conditions, as well as about all aspects relating to gambling. With regard to self-assessment and a better evaluation of one's own gambling behaviour, we advise conducting a self-test, which is offered free of charge on the BZgA website ([check-dein-spiel.de](https://www.check-dein-spiel.de)), for example, but we would like to point out to our customers that such a self-test can never replace a medical diagnosis.

¹ Banz, M. (2019), 'GLÜCKSSPIELVERHALTEN UND GLÜCKSSPIELSUCHT IN DEUTSCHLAND. Ergebnisse des Surveys 2019 und Trends'. BzG research report. Cologne: Federal Centre for Health Education, p. 160.

We use a multi-stage age verification procedure to ensure that our services cannot be used by minors. We continuously check this for security and possible manipulation. Every player must register before playing. During this registration process, the data provided is checked and verified. Only properly verified user accounts can participate in the offered games of chance. Participation in the game by persons under 18 years of age can thus be excluded. With the help of blocking software, our customers can also protect themselves and minors from participating in online gambling. This is described in more detail on our player protection

pages. We also actively encourage our customers to contribute to the protection of minors and not to allow family members under the age of 18 to use the Internet unsupervised with mobile or stationary devices and to talk to minors in their household about the dangers of the Internet in general and (online) gambling in particular as a precaution.

Furthermore, we link to an external self-test that players can easily use to block themselves – or be blocked by third parties – from future participation in the game in the case of conspicuous gambling behaviour or deception attempts. Our customer service will be happy to set up longer blocking periods on request without objection. The block includes the following points:

- When ordering the self-blocking, the desired duration of the block can be specified. The minimum duration is three months. If no specific duration is desired, the blocking period is one year.
- When the block is activated, access to the user account is blocked.
- After consultation with the user, the block may also be reported to the player blocking system OASIS. Then it also affects all other accounts that the user has with providers who are connected to the player blocking system.
- Unplayed scratch cards and games are automatically played with immediate effect. Any winnings will be credited to the user account.
- Tickets that have already been paid for (including subscription tickets) still participate in the draws that have already been paid for. Any winnings will be credited to the user account.
- Active subscription tickets are automatically terminated after the expiry of the already paid draws.
- The payment of any winnings or credit balances can be arranged via our customer service.
- After the blocking period has expired, the block remains in place for the protection of the player and must be actively lifted by the player.

For our 24 internal and six external employees at present with customer contact (Customer Support, Payment Fraud Officer and Responsible Gaming Officer), we hold a mandatory training and awareness-raising programme once a year on relevant topics, such as informing customers about the probability of winning and losing from gambling, the potential risks of gambling, the law prohibiting underage gambling, and the possibilities for counselling and treatment of gambling problems.

New members of these teams receive extensive training as part of the onboarding process. In addition, we have appointed a Player Protection Officer who acts as an interface between the game providers, the support system for vulnerable player personalities and the corresponding monitoring by the scientific community, as well as coordinating the development and implementation or continuation of all measures to protect players.

The person primarily responsible for the topic of player protection at our Company, the Compliance Manager, has the authority to quickly decide on and implement any necessary improvements in player protection. Furthermore, the Compliance Manager has direct access to the entire Management Board should questions and issues relating to responsible gambling need to be clarified at this level. In addition, the Compliance Manager drives the development of new processes and more effective monitoring.

To provide a safe environment for players and position ZEAL even more strongly as a pioneer of player protection, we are constantly driving further innovations. One example of this, is a new AI-based monitoring tool we launched in the first quarter of 2022. This will allow us to massively expand our monitoring by collecting and evaluating specific performance indicators in the area of responsible gambling.

As part of our core objectives on responsible gambling, we plan to report continuously and transparently in the future:

- Cases of rejected players due to failed age verification.
- Cases of problem gamblers reported through our control mechanisms.
- Players who have been blocked from accessing products by us or at their own request.

We already record any controversies, legal proceedings and alleged and verified violations of our Responsible Gambling Policy by ZEAL employees or third parties. In 2022, no such violations, proceedings or controversies in this matter were recorded. We are always happy to receive complaints about our products and policies through any of our contact channels and will always treat them with the highest possible priority.

RESPONSIBLE MARKETING

Responsible marketing is an important task for our sector, as our products bear risks that we need to inform customers about and must not conceal. We offer our customers a risk-free and enjoyable gaming experience and this starts with the advertising of our offerings, which we currently broker through our LOTTO24 and Tipp24 brands. The proportion of offerings which we advertise is 100%.

We have specified our basic approach to the protection of players in the ZEAL Code. A separate internal Responsible Marketing Policy is also planned for 2023, which will clearly define the possibilities and limits for employees in the marketing department and thus simplify decision-making processes.

Our marketing activities already comply with all laws and national voluntary commitments and the requirements of the licences granted to us. The main basis for us is the German State Treaty on Games of Chance ('Glücksspielstaatsvertrag 2021' – GlüStV 2021), the Youth Protection Act ('Jugendschutzgesetz' – JuSchG), the State Treaty on the Protection of Minors in the Media ('Jugendmedienschutz-Staatsvertrag' – JMSStV), the State Media Treaty ('Medienstaatsvertrag' - MStV) and the Act against Unfair Competition ('Gesetz gegen den unlauteren Wettbewerb' – UWG).

Our action plan is closely linked to our responsibility to ensure safe gambling and includes the following commitments on the placement, design and content of our promotional activities:

- Commitment to honesty: our marketing measures and campaigns should present the lottery offering and our products to our target groups realistically and without unacceptable exaggerations and not withhold relevant information.
- Commitment to reject positive bias and exaggeration: we communicate to our customers transparently as to how high their chances of winning are. This information can be found on all our websites and the portals of our partners.
- Commitment to exclude minors and vulnerable target groups: we do not market to persons under the age of 18, as they cannot always recognise or classify the intention of advertising.
- Obligation to place information on the dangers of addiction and offers of help for gamblers at risk: all advertising measures shall include information on the dangers of addiction and a ban on gambling for minors as well as references to support services.
- Commitment to barrier-free information: information on the dangers of addiction and offers of help in simple, local language and access to this information that is as barrier-free as possible.
- Agreement of restrictive advertising guidelines with business partners and suppliers.

Auditing of our marketing guidelines

All activities are monitored and approved by our Legal and Compliance departments.

In addition, we actively encourage our employees, partners and customers to report actual or suspected violations – anonymously if necessary via our whistleblower portal – of the responsible marketing principles we have set ourselves and of the applicable legal requirements. We treat these reports with the highest possible priority.

In 2022, no violations, controversies, proceedings or controversies relating to unethical or unlawful marketing were recorded.

TRANSPARENT PRODUCTS

Transparent products are also important for the protection of players and for responsible marketing. At the heart of ZEAL's educational work are transparent product descriptions and clearly visible warnings. These product descriptions include the underlying participation requirements, game conditions, game formulas, prize classes, payout odds, win and loss probabilities, addiction risks, as well as the time and type of prize draw. 100% of our products are already described in this way.

Product transparency also includes clearly visible warnings about possible product hazards. We have compiled further information on this in the chapter on player protection.

The relevant information can be found on our websites and the portals of our cooperation partners. In particular, the Help & Service section of our websites provides detailed information on our various products. In addition, we offer our customers the possibility to contact us personally, for example by e-mail or via our service hotline.

In 2022 alone, we were able to make 1.5 million (2021: 1.3 million) people happy with prizes totalling €411 million (2021: €293 million). 13 of these prizes were in excess of €1 million.

DIGITAL TECHNOLOGIES AND INNOVATIONS

Digital technologies and innovations represent competitive advantages for our business model, as they enable us to offer our customers an attractive gaming experience and at the same time protect them from the side effects of gambling. A large number of our employees are therefore involved in product development, scaling, performance optimisation, self-scaling cloud-based infrastructures, big data processing, IT security and compliance.

IT security

We protect ourselves against cyber and e-crime by taking highly efficient technical and organisational measures. These ensure that the personal data of our customers and employees is protected against loss, unauthorised access or unauthorised changes as well as misuse. For example, we use encryption technologies wherever possible. When introducing new software and hardware, we have a clearly defined review process to ensure that the new software or new computer meets our security and data protection requirements. These security measures are continuously adapted to the improved technical possibilities. In addition, the measures we implement are audited and certified annually according to ISO27001 as well as to TÜV data protection standards.

Product safety, performance optimisation

State-of-the-art data collection offers even better monitoring capabilities, allowing us to identify problematic gambling behaviour more quickly and reliably. One of the innovative technologies we use is 'GameScanner' from Mindway AI, which has replaced our previous monitoring systems. The system automatically detects gamblers at risk of gambling addiction at an early stage, based on scientific findings and algorithms. The cooperation with Mindway AI, which was announced in June 2022, enables us to improve the already high level of player protection and compliance of our offerings.

DATA PROTECTION AND DATA SECURITY

The careful handling of personal data is elementary for us as an online lottery provider. The protection of data entrusted to us is the basis on which we can develop our business success.

The European Union's General Data Protection Regulation (EU GDPR) stipulates that personal data must be processed in such a way that the rights of the individual are not affected. The personal data we collect includes customer data, employee data, data of applicants and visitors to our websites and supplier data.

Due to its particular importance, the topic of data security has been assigned to Management Board level and falls under the remit of our CTO Paul Dingwitz.

In accordance with legal requirements, we have also appointed a Data Protection Officer. Dr Uwe Schläger, Datenschutz Nord GmbH has been our Data Protection Officer since 2019 and can be contacted via the e-mail address: datenschutzbeauftragter@lotto24.de. Our Data Protection Officer acts independently and in accordance with the requirements of the EU GDPR.

In addition, we publish detailed data privacy statements on all our websites and customer-oriented platforms (for example tipp24.de, lotto24.de) in which we explain clearly to our customers how we process their data when they use our services.

In order to firmly establish the importance of data protection and data security issues throughout the Company, ZEAL published a Data Privacy Policy for the first time in 2022 as a supplement to the ZEAL Code, which is valid for the entire Group (ZEAL Group: ZEAL Network SE, LOTTO24 AG, ZEAL Iberia ES and other affiliated companies) as well as all employees and persons for whom we process data in the course of our business activities. This Policy includes the following information:

- Principles of handling personal data of clients and employees.
- Type and scope of processes and rules for storing and handling data within the Group.
- Explanations of how personal data is collected and handled or passed on, including all choices and rights that data subjects have in the context of our data processing. This includes the comprehensive right of access, adjustment and deletion of all personal data collected throughout the Group by authorised persons in accordance with EU GDPR valid in Germany, unless this is restricted by legal requirements.
- Requirements for the transfer of data to third parties. This only takes place if our customers have consented in accordance with EU GDPR or if there is a legal obligation.
- Overview of all measures ZEAL takes to ensure the security of customer data and how data subjects can contact us if they have questions about our data protection practices.
- Principles for dealing with new technologies.
- Rules of conduct in the event of a breach.

The newly introduced IT Policy was communicated to the entire staff and the entire Group. No violations of our IT Policy were identified in 2022.

In line with the EU GDPR, to firmly establish the importance of data protection and data security for ZEAL, we conduct mandatory training on this topic for our entire workforce at least once a year. The training covers basic technical and behavioural topics, such as defining security incidents, recognising phishing attacks and behavioural guidelines for dealing with breaches. The use of passwords and mobile devices is also part of the training. To ensure effectiveness, knowledge is continuously tested during the training. To pass the training, at least 80% of the questions must be answered correctly.

The training courses on data protection and data security are structured as approximately 45-minute modules with a subsequent test included. If employees have already completed the on-line training, only the successful completion of the test is required in the following year. In order to react to current developments such as new regulatory requirements, the training material is continuously revised and updated. Unscheduled trainings are conducted if justified by changes in laws, framework conditions, internal guidelines or an accumulation of violations.

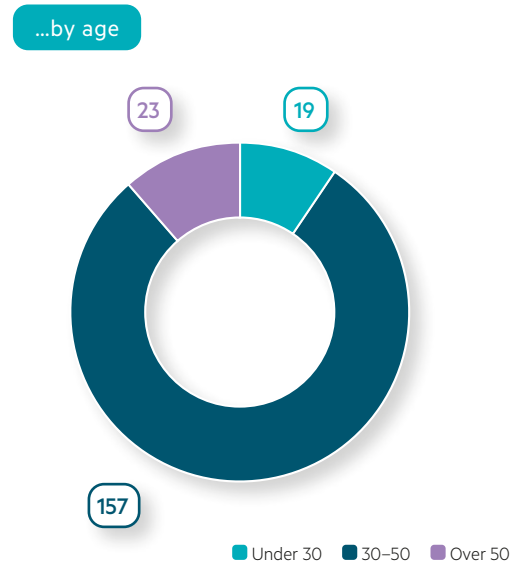
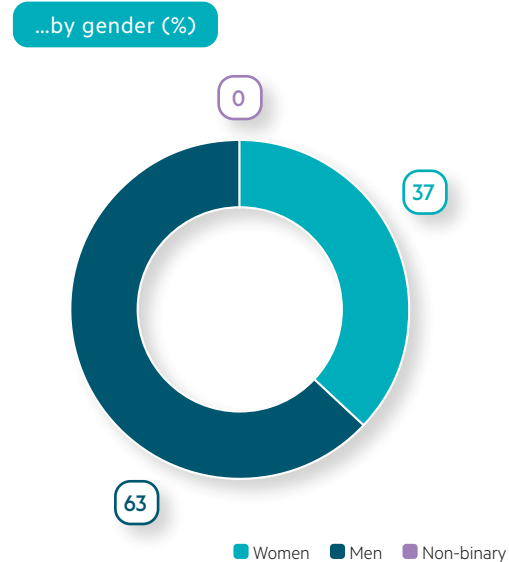
In order to coordinate all these measures, we have set up an Information Security Management System (ISMS), which is certified in accordance with ISO guideline 27001 during annual audits.

So far, no breaches have been detected that have seriously jeopardised data security.

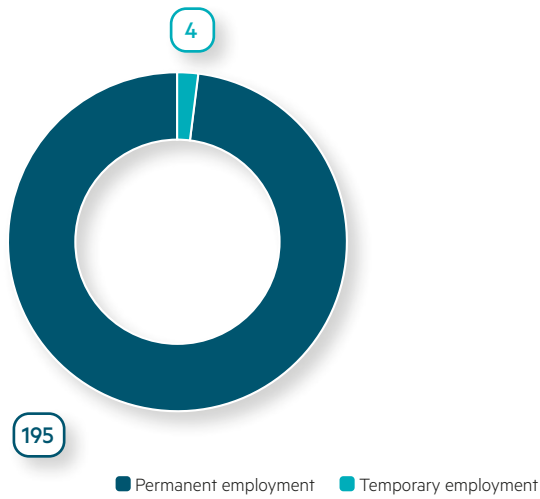
EMPLOYEES AND WORK ENVIRONMENT

Finding and retaining talent over the long term and ensuring their performance with appropriate measures are important prerequisites for our success. The current composition of our workforce is as follows:

Employees



...by employment type



Total number of employees

As at 31 December	2020	2021	2022
Total employees	178	167	199
Thereof men	116	110	126
Thereof men (in %)	65.2	65.9	63.3
Thereof women	62	57	73
Thereof women (in %)	34.8	34.1	36.7

Employees by employment type

As at 31 December	2020	2021	2022
Full-time employees	143	132	164
Thereof women	33	33	46
Thereof men	110	99	118
Part-time employees	35	35	35
Thereof women	29	24	27
Thereof men	6	11	8
Employees in permanent positions	175	163	195
Short-term employees	3	4	4

New employees

As at 31 December	2020	2021	2022
Total new employees hired	30	26	33
By country			
Germany	27	22	29
Thereof women	7	11	13
Thereof men	20	11	16
Spain	1	4	2
Thereof women	0	2	1
Thereof men	1	2	1
United Kingdom	2	0	2
Thereof women	0	0	2
Thereof men	2	0	0

Staff turnover

As at 31 December	2020	2021	2022
Turnover rate	3.0	3.45	1.47

Age structure

As at 31 December	2020	2021	2022
Average age	37	38	39
By age group			
Under 30	20	16	19
30 to 50	145	138	157
Over 50	13	13	23

Nationalities

As at 31 December	2020	2021	2022
Number of nationalities	25	23	32

Employee satisfaction and turnover

The basis of our success in recent years has been a work environment in which employees can develop in accordance with their particular strengths. In line with our claim 'Act like an owner', we encourage our employees to take personal responsibility for their actions.

Our management concept includes:

- More flexible working hours and working models.
- Leading by objectives and strengthening personal responsibility.
- Health promotion.
- Attractive remuneration.
- Employee share programme.
- Training opportunities.
- Diverse and inclusive working environment.

We also introduced a New Work Policy in 2022. This includes:

- The use of the HR platform HiBob.
- The option for our employees to take more than 30 days of leave.
- The possibility to work from an EU/EEA member country for up to four weeks a year.
- The promotion of a good work atmosphere by firmly scheduling time windows for small talk during meetings and the working day.
- The requirement to personally attend corporate events.
- The possibility for teams to define special needs together with staff members.
- The obligation for employees and visitors to sign in. All users must present a negative antigen test. Rooms must be regularly ventilated and disinfected.
- The obligation for every office user to keep the premises clean and to use resources such as water and energy sparingly.
- The fundamental permission for dogs to be in the office after consultation with the team and supervisor. Dog owners must ensure that the animal does not pose a nuisance or danger to staff and other animals.

In order to identify and tackle any issues at an early stage, we have conducted anonymous employee surveys on a weekly basis since 2016. In addition to their monitoring function, these surveys promote discussion about our Company and encourage managers and employees to share views with each other.

The core indicator is the eNPS, the Employee Net Promoter Score, which measures the willingness of employees to recommend a company to others. This willingness is ranked on an 11-point scale and given as the sum of the promoters (high willingness to recommend) minus the detractors (low willingness to recommend) (possible range between -100 and +100).

2020	2021	2022
eNPS: 55	eNPS: 65	eNPS: 62
Promoters: 61%	Promoters: 68%	Promoters: 65%
Neutrals: 33%	Neutrals: 31%	Neutrals: 33%
Detractors: 6%	Detractors: 3%	Detractors: 3%
Total survey participation rate: 60% (113 of 187)	Total survey participation rate: 55% (99 of 179)	Total survey participation rate: 62% (113 of 182)
Participation rate eNPS question: 45% (85 of 187 total)	Participation rate eNPS question: 41% (74 of 179 total)	Participation rate eNPS question: 43% (80 of 182 total)

In the context of the weekly surveys, the eNPS is asked on a quarterly basis and all figures represent average values for one year. Compared to previous years, we have adjusted the participation rate for 'missing data', which has led to changes in the eNPS value and the participation rate.

In the past few years, the coronavirus pandemic forced us to change the way we work together. Despite all the change processes, we managed to keep the satisfaction level of our employees at a high level. Above all, relationships with superiors and colleagues are rated particularly high.

With regard to the age structure of our workforce, the 30 to 50 age group accounts for the largest share (79% of all employees). Almost a tenth of the workforce is under 30 years of age and around 12% of the employees are older than 50.

Age structure of employees

Age	Under 30	30 to 50	Over 50
Employees	19	157	23
%	9.55	78.89	11.56

In 2022, our turnover rate (calculated according to the Confederation of German Employers' Associations; 'Bundesvereinigung der Deutschen Arbeitgeberverbände' - BDA) fell from 3.45% to 1.47%.

Turnover rate according to BDA formula and only including employees giving notice.

	2020	2021	2022
Average number of staff	178	167	199
Turnover for period under review	3.0	3.45	1.47

Decrease in the turnover rate: compared to the previous year (3.45%), we succeeded in reducing the turnover rate to 1.47%. We see this as further evidence of the attractive working environment ZEAL offers its staff.

More flexible working hours and working models

Employees are increasingly demanding a good work-life balance. A family-friendly work environment is an important criterion when selecting and evaluating a potential employer. In order to be able to win the competition for talent, ZEAL strives to ensure that employees can reconcile their individual life concepts with their professional life as far as possible.

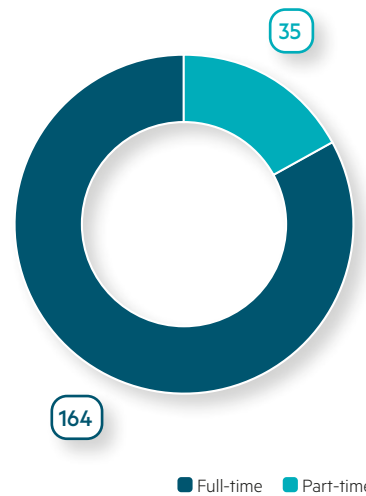
We promote equal opportunities for women and men as well as compatibility with family obligations. At ZEAL, staff can freely arrange their contractually fixed working hours (trust-based working hours). Where requested, we also offer the possibility of part-time work, which can be converted back to a full-time position if circumstances change. The possibility to take time off for special occasions, such as moving house, a wedding, the birth of a child, and seven additional paid days off if a child is ill, provides flexibility and makes it even easier for our employees to plan ahead. About 17% of our employees took advantage of the opportunity to take time off for special occasions. Almost 14% took advantage of the offer to take paid leave in the case of child illness.

Our new holiday policy gives employees the opportunity to take more than 30 days of holiday, after prior consultation. In this way, ZEAL wants to offer its employees greater flexibility while protecting their health and productivity.

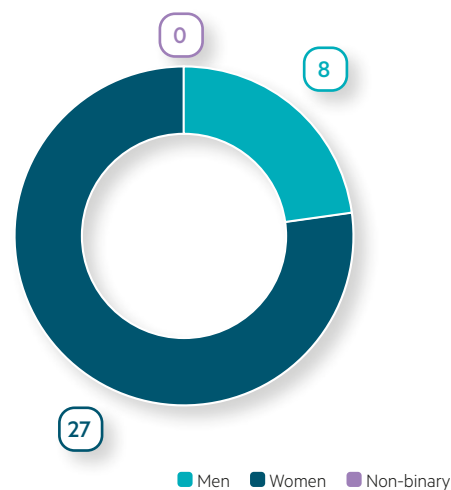
Due to the consequences of the coronavirus pandemic in particular, we had to take a new approach. At the request of many of our employees, remote working has therefore remained an integral part of our working culture even after the end of the statutory obligation to work from home. We will continue to allow employees to work remotely (in consultation with their manager and team) and offer them the freedom to work from an EU/EEA member country for four weeks a year. In 2022, a total of 13% of our employees took up this offer.

The regulations on more flexible working hours and working models are set out in a special guideline that all employees receive. This explains their rights and obligations regarding the various measures to increase the flexibility of their jobs. In 2022, our employees worked from home an average of three days per week.

Employees by working time model



Part-time work by gender



Freedom of association and collective bargaining

We respect the rights of our employees with regard to freedom of association and collective bargaining agreements. There are currently no employees with union-negotiated pay agreements at ZEAL. In principle, however, we are open to the establishment of employee representative bodies and collective agreements and will not hinder such efforts by our employees.

We also respect the right of our employees to join a trade union and would then also work constructively with employee representatives and their organisation.

Diversity

Diversity, equity and inclusion (DEI) is becoming increasingly important for companies, as a diverse workforce not only has a positive impact on the employer brand, but can also positively influence corporate culture and employee satisfaction. Furthermore, a diverse work environment helps to compensate for the shortage of skilled workers and to achieve better work results. In order to use and expand the existing diversity in a company, it must be managed in a targeted manner. This is done through diversity management.

As an international company, ZEAL naturally attaches great importance to diversity and a balanced representation of all genders, origins, religions and age groups. Nevertheless, we are aware that there is room for improvement in this area and that we can still become more diverse in certain areas.

We strive for a workforce that reflects the diversity of our society. However, for diversity to be a real advantage, it must be based on the principle of equality and managed in a targeted way. We launched a management approach in 2022 to support our development in this area. This includes promoting the conscious handling as well as the acceptance and equality of different people in companies, regardless of, for example, age, gender, ethnicity, skin colour, disability, religion, nationality, ideology or sexual orientation.

Our work culture enables equal opportunities regardless of these or other discriminatory characteristics. We promote the reduction of prejudices and educate our employees on the topics of diversity, inclusion and intercultural competence. Our sector tends to attract men, which is why we generally have a lower proportion of women than is the case in other sectors. This is also reflected in our Supervisory Board and Management Board.

However, with targeted diversity management and direct responsibility for this issue assumed by our CEO Helmut Becker, we aim to promote a diverse corporate culture and achieve greater diversity in the long term. In order to increase the proportion of women and the diversity of our Company as a whole, we have addressed the recommendations of the Diversity Charter and developed the following action plan, whose implementation we are currently reviewing. In addition, we already set up a working group in the 4th quarter of 2022 that will be responsible for diversity management at ZEAL. The goal is to drive the topic of diversity together with renowned consultants and stakeholders and to raise awareness among our employees.

Short-term goals	Description	Status
Appoint working group	Working group for the internal development and management of the topic at ZEAL.	2023
Guidelines	ZEAL Code (Code of Ethics).	Completed
Flexible working models	Reconciling work, care and family.	Completed
Analysis of personnel structure	What is the gender distribution? What are the cultural backgrounds of our workforce at different levels of experience? How is our employee age structure distributed across different hierarchies, areas and departments? Where is the need for more diversity particularly high?	Completed
Diversity calendar as an expression of our appreciation of a diverse corporate culture	For example, information on International Women's Day, International Day of Persons with Disabilities.	In planning
Signing of Diversity Charter	An expression of our commitment to become even more diverse in future.	In planning
Diversity success stories on the Intranet	Success stories from mixed teams, statements by managers on diversity management, or experience of role models are all intended to provide incentives and make the benefits of diversity tangible.	Under discussion
Leaders as role models	A clear commitment by our managers to our diversity approach.	Under discussion
Diversity events	Promoting the targeted reduction of prejudices and the sharing of experiences.	Under discussion

Medium-term goals	Description	Status
Neutral job advertisements and documents	To clearly express our openness to applicants with different circumstances and backgrounds.	In planning
Induction plans/onboarding	For equal opportunities from joining the Company.	Under discussion
Target agreements	For success in diversity management.	Under discussion
Job profiles	Clear skills profiles with results and target agreements to ensure equal opportunities in the selection process.	Under discussion
Team composition	Guidelines on how we can be mindful of mixed teams as much as possible.	Under discussion

Long-term goals	Description	Status
Enlist external support	To identify problem areas and potential even better and to develop an action plan.	2023
Focus groups	Especially in the early days of diversity management: exchange of different managers, employees and internal and external network partners to share experiences and adapt the concept to ZEAL's circumstances.	2023
Senior trainee programme	Re-entry of highly skilled staff after several years of parental leave.	Under discussion
Bonus systems	Rewards for employees who actively promote an appreciative and open organisational culture.	Under discussion
Trial part-time work	Breaking down barriers and prejudices to promote the acceptance of part-time work among men (and also women)	Under discussion
Flexible workplace concept	No fixed workplace, but free choice of workplace that best suits the current activity; opportunities for retreat and relaxation as well as a large communal kitchen and lounge for colleagues to spend time together.	On trial

We are committed to removing barriers to the participation of people with disabilities or other disadvantaged groups and to promoting an inclusive corporate culture. We currently employ one person with a disability.

Composition of our workforce

In the fiscal year 2022, ZEAL employed a total of 199 people. The average age of our employees in 2022 was 39 (2021: 38). There were 19 employees younger than 30 and 157 employees between 30 and 50. A total of 23 employees were older than 50 in 2022.

With regard to the education of our employees, we primarily use estimates. We therefore assume that more than 99% of our employees have a school-leaving certificate. We also estimate that up to 90% of our employees have a Bachelor's degree, up to 40% a Master's degree and up to 5% a PhD.

There are currently no women on the Management Board (4 persons) or the Supervisory Board (6 persons). In addition to the proportion of women, however, we also strive to achieve an appropriate level of diversity in terms of age, gender, educational or professional background and internationality. These aspects are already represented at Management Board level. ZEAL is also active in the online gambling business. For industry-specific reasons, the selection of candidates is therefore more constrained than in other sectors.

Women currently make up over 34% (2021: 17%) of the second management level. We have therefore already reached our target of raising the proportion of women at this level to 30% by 2025. In 2022, women accounted for 36.7% of our total workforce (2021: 34.1%).

In order to send a positive signal to the outside world, we strive to use gender-appropriate language in order to be as inclusive as possible when addressing people. At the same time, we strive to keep language barriers as low as possible (English is the Company language) to ensure good cooperation between our employees, who at present come from more than 32 different nations (2021: 23).

As in previous years, there were no controversial issues with regard to diversity and discrimination in 2022.

Recruiting and retaining talent

We offer our employees an attractive overall package of competitive remuneration, extensive additional benefits and training opportunities, as well as a corporate culture of partnership as equals. In 2022, we hired a total of 33 new staff (2021: 26), of which 29 in Germany (2021: 22), 2 in the UK (2021: 0) and 2 in Spain (2021: 4). In 2022, 48.48% of all new recruits were women (2021: 50%).

ZEAL pays a competitive salary in line with prevailing market rates. Remuneration is based on position, responsibility and tasks, and not on personal characteristics such as gender or origin. In addition to the fixed salary, we provide variable, performance-related salary components to motivate employees. The level of remuneration is regularly reviewed and, if necessary, adjusted following each personal development meeting. Within this defined framework, we conduct a review of existing salaries and adjust them to ensure we continue to offer our employees salaries commensurate with market conditions and performance. In 2022, the average monthly salary of employees at ZEAL, excluding remuneration of Management Board members and students, was €5,978 (2021: €5,782).

In addition to their basic salary, our managers receive variable remuneration with short- and long-term incentives linked to individual and Company-related issues. The Supervisory Board regularly adopts the target achievement parameters and sets new targets. The service agreements of Management Board members include clawback clauses. Specific malus provisions are limited to damages for misconduct. The current Management Board and Supervisory Board remuneration systems are described in detail in the Remuneration Report.

In order to strengthen loyalty and enable employees to participate in the Company's success, we make it easier for our permanent employees to purchase shares in the Company via our broad-based Employee Stock Purchase Plan (ESPP). Participation packages are offered in annual one-off purchase amounts ranging from €900 to €3,600 – and ZEAL grants employees a fixed gross rebate of 20% (including taxes and social security contributions) on the final amount invested. A total of 41 employees participated in our ESPP and held Company shares in ZEAL in 2022 (2021: 42). This represents 20.6% of ZEAL's total workforce (2021: 25.2%).

Extensive fringe benefits include – depending on the location – subsidised public transport tickets, Company-sponsored bike leasing, subsidised gym fees, free food and drinks in the office, shopping discounts, a personal development budget, language courses, team and Company events, day-care vouchers, health insurance contributions, life insurance and a Company pension scheme. In 2022, 22.1% of our employees took advantage of the offer for subsidised public transport tickets. In addition, 22.6% of our benefited from ZEAL's subsidised gym fees. A total of 6.0% of our employees took advantage of the opportunity to receive day-care vouchers.

We attach particular importance to the retention and promotion of talent – as it is these employees who ensure ZEAL's continued business success. Our Learning & Development Manager is responsible for this topic. This person's task is to manage personnel development projects, including the establishment and further development of a programme to promote personnel development measures. This programme is to be steered on the basis of KPIs such as employee satisfaction or individual development progress. Our strategic objectives are made tangible with the aid of specific, measurable target agreements. We use the OKR (Objectives and Key Results) framework to involve employees in a continuous, flexible process and thus strengthen their identification with the Company.

Depending on the business unit and the approach of the manager in charge, targets can be set with us as individual, team or business unit targets. It is possible to set quarterly, half-yearly or annual targets. We do not have a standard template or method for setting targets. However, the principle is that targets should be SMART, i.e. specific, measurable, achievable, realistic and timed. At least once a year, we review the achievement of these goals. If the targets have been achieved and a corresponding agreement was made in advance, our employees then receive their personal bonus payment.

In day-to-day business, we ensure transparent communication and fair distribution of tasks using the RASCI method¹, a popular project management tool. Both the SMART and RASCI methods are regularly audited. Active staff participation in every step of the process promotes and demands the commitment of each individual.

Our successful recruitment and talent management is reflected in top ratings on online portals and our very low turnover rate of 1.47% in 2022 (2021: 3.45%).

¹ The RASCI matrix is a project management tool that helps clarify the roles and responsibilities of different organisations and people in complex structures. RASCI is an acronym derived from the five most commonly used key criteria: Responsible, Accountable, Supporting, Consulted and Informed.

Occupational health and safety

We create a safe and healthy working environment as it reduces our financial risks arising from health-related absences, mental and physical stress and protects our employees from accidents. The biggest health risks associated with our business model come from the nature of our workplaces, the consequences of sitting for too long, and mental and physical strain caused by stress.

The topic of occupational health and safety therefore includes, in particular, direct protection against hazards at the workplace through appropriate, health-promoting work furniture and equipment, the prevention of accidents at work, for example due to tripping hazards or electrical equipment which is not properly maintained, as well as the promotion of a healthy lifestyle at work. Our safety culture therefore includes regular risk assessments, the appointment of several occupational safety officers and the consistent involvement and raising of employee awareness, for example through training.

The Health and Safety Officers are responsible for the implementation of specific projects. If necessary, the Officers can obtain advisory support from external experts at any time. These support them, for example, in conducting risk assessments. Our trained facility managers also regularly check the equipment and technology at our workplaces.

ZEAL provides a safe and healthy environment for its employees and guests in accordance with international standards and applicable laws. It is mandatory for new ZEAL employees to take part in internal training courses on occupational health and safety. For example, they receive an overview of the emergency exits available in their office building or information on specific procedures in emergency situations. Once a year, all employees must attend a 30-minute training session to refresh their knowledge of occupational health and safety regulations. If there are changes in the relevant regulations, we inform our workforce immediately.

We expect all employees to be familiar with the applicable regulations and guidelines at all times and to follow them exactly. However, if there are any violations of occupational health and safety regulations, we will consistently pursue and sanction them. Our employees are required to immediately report any situation or process that could pose a risk to health, safety or the environment.

In order to prevent work-related illnesses, our employees can take advantage of various offers. These include, in particular, medical support from the Company doctor, Health Days, various sports activities and active stress management.

For example, the Company doctor holds regular workshops on the topic of ergonomic working practices. At the same time, our desk workplaces are ergonomically designed and regularly checked to ensure that the desks and chairs are optimally adjusted.

We also try to promote the well-being of our staff by offering Health Days. The two Health Days offered in 2022 were attended by around 42% of our employees.

Our sports activities mainly include the subsidised use of gyms, swimming pools or other sports facilities. Around 21% of our employees took advantage of this offer in 2022. In addition, all employees can take part in a guided online training session once a week, especially to prevent strain or back pain. Every fortnight, our employees are also offered treatment and advice from a professional physiotherapist during working hours.

Proactive stress management is also part of our prevention strategy and employees receive regular training on the topic of mental health at work. Counselling is provided in one-on-one discussions about stress factors, such as workload or team conflicts. If necessary, we arrange for confidential external psychotherapeutic treatment. In addition, we offer our employees the opportunity to work flexible hours if their field of activity allows it. In this way, we try to facilitate an optimal work-life balance.

Our healthcare measures enabled us to achieve an accident rate of 0.51% in 2022 (2021: 2.78%). There was also only one work-related injury in 2022 (2021:1) and no fatalities (2021: 0). The sickness rate at ZEAL in 2022 was 3.61% (2021: 2.78%). The number of reportable work-related sickness cases in 2022 was 0 (2021: 0). The average hours worked per week per employee at ZEAL in 2022 was 38.1 (2021: 38.0). Overall, there were no controversial issues relating to occupational health and safety and no violations of our occupational health and safety regulations at ZEAL in 2022.

Training employees and promoting their development

Our continuing education and training programme ensures that our employees develop in line with our corporate strategy and are trained in the relevant skills needed to achieve this.

Our training programme includes regular training according to the respective tasks and areas of responsibility.

We also offer individual training opportunities based on annual discussions with staff, performance appraisals and internal surveys. These may include recommendations for coaching on a specific topic, professional or technical training, or courses to improve social skills.

For this purpose, an annual training budget of €1,500 (€2,500 for managers) is allocated to each staff member. In 2022, our employees used €1,064 of this amount on average (2021: €354; 2020: €510).

In 2022, ZEAL incurred further continuing education costs of €211,677.

In order to improve the promotion of continuing education for our employees, ZEAL has created the position of a Learning & Development Manager. This position has been filled since 1 February 2023. The manager's task is to oversee staff development projects. These will include the establishment of a programme to promote personnel development measures, steered on the basis of KPIs such as employee satisfaction or individual development progress. In addition, employees are to be encouraged to make use of the training budget available to them as well as the various continuing education offers.

In addition to voluntary training opportunities, ZEAL offers mandatory training for all employees on the topics of data protection and information security. In addition, employees are also trained in critical areas regarding responsible gambling. The universally applicable guidelines are made available to all employees at a central location and compliance with them is audited at regular intervals.

Details on the scope, implementation and control of training courses are listed in the respective chapters.

CORPORATE SOCIAL RESPONSIBILITY

Taking responsibility is a central component of our values. As a provider of lottery products and services, we have a particular responsibility to society as gambling can lead to addictive behaviour. However, lotteries also play an important role in society, because they have traditionally always been an important mainstay for the common good.

LOTTERIES AND THE COMMON GOOD

Ever since lotteries have been supervised by the state, money has flowed into numerous socially relevant projects. Around 40% of lottery stakes received by the state lottery companies benefited society as a whole over the past few years in the form of taxes and levies. According to figures of the German Association of State Lottery Companies ('Deutscher Lotto- und Totoblock' – DLTB), around €3.2 billion was transferred to the state budgets or beneficiaries in the form of taxes and levies in 2022 (2021: over €3.2 billion). This corresponds to around €8.7 million per day for good causes throughout Germany – money which is absolutely vital for the funding of numerous projects in the field of welfare, sport and culture, as well as landmark and environmental protection.

As a Company that pays taxes, ZEAL also contributes to the funding of our community. We do not engage in tax avoidance schemes. Our CFO Jonas Mattsson is responsible for the topic of taxation.

In 2022, ZEAL paid a total of €30.3 million in taxes and levies (2021: €31.4 million). In addition, as in previous years, we were able to generate funds for important social and societal projects amounting to €286 million (2021: €246 million; 2020: €246 million) through our brokerage activities.

And our charity lotteries make an additional contribution. Our own lottery products, such as 'freiheit+', are charity lottery products where our partner Bildungsschancen helps finance social projects.

In total, 100% of our products currently have a social and/or environmental impact and benefit the common good.

A detailed list of all taxes paid by the Company and its subsidiaries in various jurisdictions and countries can be found in the financial section of our Annual Report.

STAKEHOLDER DIALOGUE

Actively engaging with stakeholders is an essential part of our responsible, non-judgmental approach to business. Continuous dialogue enables us to incorporate the aims and requirements of various stakeholders identified in our materiality analysis into our business operations, and to identify long-term problems and contentious issues at an early stage. An overview of our stakeholder dialogue activities, including key data and measures, is detailed below.

CUSTOMER SATISFACTION

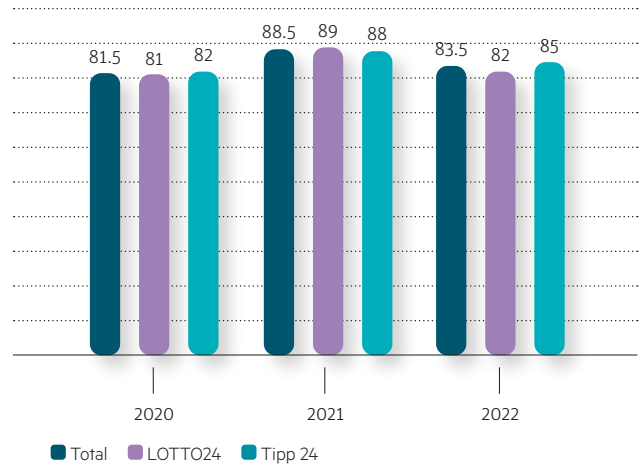
ZEAL is defining the future of lotteries and games of chance by providing an exciting but safe customer experience while contributing to the common good. This is why we regularly measure the satisfaction of our customers by conducting customer satisfaction surveys.

Customer surveys are carried out online via e-mail invitation. Last year, a total of 1,068 customers were surveyed for LOTTO24 (477) and Tipp24 (591).

As our survey tool has remained largely unchanged over the past years, we have standards with which we can also reliably record and react to changes.

One important indicator is the recording of overall satisfaction, for which we use a 7-point scale – from 1 = very dissatisfied to 7 = very satisfied and display the top 3 boxes (scale points 7, 6 and 5) together.

Customer satisfaction (%)



2022: n = 1,068 (n = 477 LOTTO24 + n = 591 Tipp24), representation of top 3 boxes on a 7-point scale from 1 = very dissatisfied to 7 = very satisfied

The scores show that although overall satisfaction has declined slightly compared to the previous year, over time it remains at a stable overall level of over 80%.

DIALOGUE WITH SHAREHOLDERS AND RATING AGENCIES

By continuously and actively engaging with our shareholders, we can develop an understanding of their needs and assessments and thus gauge how we can ensure our business activities are in line with their legitimate interests. At the same time, this helps give us a better understanding of our shareholders' investment behaviour and address any issues in advance. In the interest of our shareholders, we strive to ensure the greatest possible degree of transparency about our actions, our strategies and the basis for our decisions.

We actively encourage our shareholders to get involved and exercise their rights. German law lays down strict rules that we cannot alter. These include a threshold for the right to add items to the agenda of general meetings starting at a threshold of 5% of all issued shares or a proportionate amount of €500,000. The right to vote at general meetings is anchored in German law according to the rule 'one share, one vote'.

In 2022, we stepped up our dialogue with relevant ESG rating agencies. As part of a rating impact analysis, we reviewed and systematically evaluated our sustainability ratings. This enabled us to enter into a results-oriented dialogue with the rating agencies. As a result, we have already improved our sustainability ratings in a first step and defined goals for the further implementation of measures to improve our sustainability performance. As a Company, we benefit from this improvement in our ratings as it makes us more attractive to investors. At the same time, a stronger rating performance means a gain for our stakeholders as it reflects our contribution to a sustainable transformation of the economy and society.

STRONG PARTNERSHIPS

As part of our corporate social responsibility efforts, we take responsibility by partnering with charities – such as the Spanish Organización Nacional de Ciegos Españoles (ONCE). ONCE, a Spanish organisation for the visually impaired, helps people who are blind or have a visual impairment to lead independent lives. Founded in 1938, the company prides itself on having created a range of specialised services that have enabled thousands of people to fulfil their potential.

ONCE's mission includes creating jobs, offering scholarships and building hospitals, schools and specially equipped sports and recreational facilities. To increase its financial scope and optimise online distribution, ONCE partnered with our subsidiary ZEAL Iberia in 2012, which has since been responsible for managing the digital distribution channel – from product management to player acquisition and retention.

In 2016, we were also the first German lottery broker to include 'Deutsche Fernsehlotterie' – Germany's oldest charity lottery to support people in need – in our product range. As a result, we provide additional indirect support for further social and community projects.

By buying stakes in our lottery club 'Das Grüne Glück', our customers can support the planting of trees in developing countries, as we donate one tree per stake, three trees for two stakes and eight trees for four stakes. In the fiscal year 2022, more than 243,000 trees (2021: 209,000 trees) were planted by the local population around the world with the aid of our project partner Eden Reforestation Project. Since the lottery club was launched, over 680,000 trees have been planted. As well as actively combating climate change, this project also offers employment prospects for the local population.

With the charity lottery 'freiheit+' that ZEAL developed on behalf of BildungsChancen gGmbH, we have been promoting educational projects in Germany and around the world since March 2020. Its aim is to help people tap their personal potential, which in turn benefits society as a whole. Since 2020, over €13 million has already been awarded to education projects – €5.9 million in 2022 alone (2021: €5.4 million). This money is used to sponsor projects of the lottery's three initiators 'Stifterverband', SOS Children's Villages Worldwide and the 'German Children and Youth Foundation – DKJS', as well as numerous projects of independent organisations. In 2022, we were able to support a total of 69 educational projects (2021: 103; 2020: 51).

SOCIAL STANDARDS IN THE SUPPLY CHAIN

Due to its size, ZEAL is not subject to direct obligations under the Supply Chain Act. Nevertheless, we pay careful attention to possible risks of human rights violations when selecting our contractual partners.

These contractual partners are based especially in the EU and the USA, and largely provide electronic services. The high standards that apply in these countries ensure a high level of compliance with human rights. In addition, there are only very low risks of human rights violations in the supply chain when providing electronic services. We have therefore not yet initiated any specific risk analyses. However, we require our business partners to comply with the principles and requirements on social, environmental and governance issues set out in our ZEAL Code.

Governance

INTEGRITY – THE BASIS FOR OUR SUCCESS

We are convinced that ethical behaviour and economic success are not mutually exclusive. Conducting our business with integrity secures our reputation as a trustworthy and reliable business partner. Integrity means doing the right thing even when no one is watching. We clearly defined this value in our ZEAL Code (Code of Ethics), introduced in 2022, and further specified how it should guide us in our daily work together and with other stakeholders such as our customers, business partners or investors.

Our reputation as a trustworthy and reliable business partner is an important factor for sustainable success. Our behaviour, our communication and all other interactions with our stakeholders should therefore strengthen the trust people place in us. In its broadest sense, 'compliance' means 'adherence to rules'. For ZEAL, this means adhering to all relevant laws, regulations and international guidelines, in particular the State Treaty on Games of Chance, the EU GDPR, IT security, financial regulations.

Our own guidelines and policies, above all our ZEAL Code, illustrate how we want to live our values and how we can ensure compliance with rules in our everyday lives.

We are firmly committed to creating a working environment and culture that promotes ethical behaviour and prevents such compliance violations. We expect all our employees to take responsibility for their actions and to feel personally accountable for complying with the law and our internal policies. For us, integrity means making the right decision in accordance with our values and ethical expectations to the best of our knowledge and belief, even if there are no written rules, and speaking up when violates their sense of justice.

Pursuant to section 161 AktG, the Supervisory Board and Management Board have issued a Declaration of Conformity with the German Corporate Governance Code and made it permanently available to shareholders on the Company's website (zealnetwork.de).

COMPLIANCE MANAGEMENT

For us, compliance means reducing legal risks, safeguarding our reputation and managing our corporate culture. ZEAL has several policies based on the ZEAL Code that guide the entire ZEAL team to make the right decision in difficult situations. One example is our rules on accepting or giving invitations and gifts from business partners. Another example is the double-check principle for financial matters.

We have implemented a compliance management system (CMS) consisting of a set of measures and processes based on the established auditing standard IDW PS 980 of the Institute of Public Auditors in Germany ('Institut der Wirtschaftsprüfer in Deutschland' – IDW). It is designed to ensure that we act in accordance with ethical principles and adhere to all applicable laws, internal regulations and voluntary commitments. We pay particular attention to compliance with requirements in the fields of gambling regulation, data protection, IT security, competition, corruption and fraud, occupational health and safety, working conditions and general non-discrimination.

Our measures are data-based and the result of a thorough, regularly repeated risk analysis (see Risk Management chapter). We also constantly monitor the development of legal requirements. This continuously ensures the effectiveness and efficiency of our Content Management System. Regular information events and training ensure that the entire ZEAL team is always up to date, and everyone is called upon to report (potentially) unethical behaviour in their business relationship with ZEAL to our Compliance team. Our Compliance Team is constantly available for compliance-related questions via our internal contact options. The questions received are documented and analysed in order to use them as a basis for the continuous improvement of the CMS.

By setting the 'tone from the top', all managers are obliged to exemplify, through their own behaviour and attitudes, a culture of risk management that encourages staff to comply with the applicable regulations and to avoid violations. Managers with responsibility for particularly sensitive compliance areas regularly hold workshops to analyse and assess potential risks and to define appropriate risk-reducing measures. The Compliance Officer, who reports directly to the Management Board, is responsible for coordinating these workshops as well as for the entire CMS.

According to section 8 (3) of the Management Board's own rules of procedure, it must inform the Supervisory Board regularly, promptly and comprehensively about all issues relating to strategy, planning, business development, the risk situation, risk management and compliance that are relevant for the Company. It must also address any deviations from the established plans and targets for the course of business, stating the reasons. The duty to inform and report to the Supervisory Board is incumbent on the entire Management Board under the coordination of the Chairman of the Management Board. Reports of the Management Board to the Supervisory Board are generally made in text form. Relevant documents, in particular the annual financial statements, the consolidated financial statements and the auditor's report, shall be sent to the members of the Supervisory Board in good time before the meeting. Furthermore, economic, performance-related components are part of our remuneration system for the Management Board. The inclusion of sustainability criteria in the remuneration system is currently being examined. The remuneration of our Management Board is listed in the financial part of this report.

An effective strategy for the prevention and avoidance of compliance risks also requires suitable, informed and independent control bodies. In addition to proven industry expertise in our field of activity and thus the related specific requirements and risks, our Supervisory Board is of central importance in this regard. The independence of the Supervisory Board's members is in accordance with German stock corporation law and corporate governance regulations.

Further concrete measures to ensure business integrity and data, for example on violations or complaints, are listed in the chapters on Fair Competition, Combating Corruption and Money Laundering, Lobbying and Risk Management at ZEAL. We also report key figures on our compliance management, as shown below. We disclose related party transactions in detail and in accordance with IAS 24 (Related Party Disclosures) in note 30 to the Consolidated Financial Statements in this annual report. Complete information on the fiscal year 2021 can be found in the Annual Report 2021, also in note 30 to the Consolidated Financial Statements.

FAIR COMPETITION

The German lottery market is strictly regulated and dominated by the 16 state regional monopolies of the lottery companies of the German Association of State Lottery Companies ('Deutscher Lotto- und Totoblock' – DLTB). We value freedom of competition and are committed to fair conditions for all market participants, as these ensure that we and our competitors can drive innovation while complying with the legal requirements for our products and services. We comply with the legal requirements for fair competition and base our management approach on these. As a commercial gaming broker, ZEAL offers an independent alternative to the state's own sales outlets, enabling players to use state lotteries and other gaming products via a uniform offering. In doing so, ZEAL complies with the laws and regulations valid in the Federal Republic of Germany and the EU, in particular the requirements of gambling and competition law.

We do not enter into price agreements, set sales quotas or divide up markets, nor do we tolerate such behaviour. We also comply with the UWG and do not accept any actions that distort competition, such as discrediting competitors or using misleading advertising (see also the section Responsible Marketing). Our management approach also stipulates that we make agreements with suppliers or customers that are always unambiguous and document them within the framework of contracts. Verbal or even hidden side agreements are not tolerated and have no validity. In addition, our ZEAL Code (Code of Ethics) excludes anti-competitive behaviour and provides for a whistleblower system to anonymously report any violations.

Since fairness in competition is of great importance to us, we have also entered into a partnership with the Centre for Protection against Unfair Competition ('Zentrale zur Bekämpfung unlauteren Wettbewerbs Frankfurt am Main e.V.' – for short: 'Wettbewerbszentrale'), a self-regulatory institution operating throughout Germany and across borders to enforce the law against unfair competition. 'Wettbewerbszentrale' acts as an advisor to us, above all in questions of competition law or legal practice in competition. Among other things, this enables us to recognise and manage competition law risks at an early stage. In this way, we also fulfil our social responsibility to promote fair business relations and fair competition in our industry.

In the past three years, we have had no legal proceedings for anti-competitive behaviour and suffered no other monetary losses resulting from unethical or illegal behaviour.

COMBATING CORRUPTION AND MONEY LAUNDERING

We counter the increased risk of money laundering in the gambling sector with a variety of measures, including close monitoring, continuous staff training and an anonymous reporting system as part of our Compliance Management System.

Corruption and money laundering are crimes in Germany and abroad that we do not tolerate and that pose a risk to our reputation. We do not tolerate any form of corruption, such as bribery, embezzlement, money laundering, extortion or other forms of corrupt behaviour. Above all, we do not accept any abuse of our lottery services for the above purposes. We therefore also insist that our employees immediately report any violations and misconduct. We take immediate action against any attempt of illegal influence and corruption, including the termination of our cooperation.

Our management approach is based on our ZEAL Code. We also promote an open corporate culture in which our workforce feel they can 'Think Brave' and raise concerns. It should always be possible for everyone to freely express any doubts they may have about the correct behaviour of others in the course of our business operations. Various channels and opportunities are open for this purpose: actual or suspected violations, as well as concerns, can be expressed to superiors, directly to the Management Board or anonymously through our publicly accessible whistleblowing system at zeal.whistleblownetwork.net.

Our Whistleblower Policy is also publicly available through our whistleblower system. The system is available in all languages relevant to ZEAL employees. In addition, information can also be sent by e-mail to ethics@zealnetwork.de. All information is processed by the Compliance Department with the assistance of external compliance specialists and any necessary steps are subsequently taken. Whistleblowers will never be denounced, disadvantaged, punished or otherwise prosecuted by us.

Furthermore, LOTTO24 AG conducts annual audits of the money laundering risk. End-customer offers are marketed in Germany via LOTTO24 AG. The last audit took place in March 2022 and was conducted in accordance with the requirements of ISO Standard 31000.

We take particular account of the areas identified by the National Risk Analysis of the Federal Republic of Germany 2018/2019:

- High threat of money laundering with simultaneously low risk of terrorist financing.
- Obfuscations due to a high number of transaction options when playing online, for example by using several payment accounts of different payment providers.
- Misuse of gambling accounts for illegally acquired funds.
- Misdeclaration of payouts as gambling winnings.

In order to further prevent or reduce payment fraud, we have established the 'Payment, Fraud and Verification' department, which currently comprises five full-time employees, and have set out our money laundering strategy in LOTTO24 AG's money laundering prevention concept. Elements of this strategy are:

- Establish and maintain effective and efficient processes to combat money laundering for administrative and day-to-day operations.
- Develop and maintain appropriate controls over applicable laws and regulations.
- Establish and adhere to adequate and efficient processes for reporting suspicious money laundering activities.
- Implement and support processes that manage reliability, identification and other KYC requirements based on a risk-based approach, as well as processes that fulfil enhanced due diligence requirements in relation to high-risk clients, such as politically exposed persons.
- Implement and support risk-based systems and processes to monitor player activity on an ongoing basis.
- Processes by which suspicious activities are reported internally and, where appropriate, to the relevant authorities.
- Prepare and supervise sufficient reports for the prescribed minimum periods.
- Implement and support processes that verify and support employee identification, due diligence and background checks using a risk-based approach.
- Train and raise awareness of all staff concerned.
- Provide sufficient information to management and supervisors regarding compliance with the requirements established and/or resulting from the law.

All employees are informed at regular intervals about the principles set out here and the possibility of using the whistleblower system.

We will continuously monitor our comprehensive prevention concept in the future and record all cases of suspected or verified misconduct as well as messages in this matter.

LOBBYING AND ASSOCIATION MEMBERSHIPS

Lobbying as participation in political and social discourse is part of our social and corporate responsibility. It is in the interest of our Company and our shareholders that we bring our perspective to the political discourse and address potentially business-damaging anti-corruption guidelines. In doing so, we are committed to the principles of non-partisanship, democratic opinion-forming, pluralism and transparency. ZEAL does not endorse any political parties, candidates or office holders – our political engagement is always based on issues and result-oriented. We have anchored this in our ZEAL Code.

As part of our transparency commitment, we publish our association memberships. In 2022 these were:

- German Lotto Association ('Deutscher Lottverband').
- CDU Economic Council ('Wirtschaftsrat').
- SPD Economic Forum ('Wirtschaftsforum').
- Professional Association of Compliance Managers ('Berufsverband der Compliance Manager').
- Wettbewerbszentrale.

The main topics of our lobbying activities are:

- Gambling regulation.
- Data protection.
- Capital and financial market issues.

STRUCTURES

Our sustainability strategy includes the creation of clear responsibilities for ESG-relevant topics. ZEAL follows a systematic approach and places responsibility at corporate management level, but also at the level of individual departments, each focusing on different aspects. While our Supervisory Board is responsible for the supervision of our ESG strategy, the Management Board is responsible for steering all sustainability-relevant goals and decisions and their follow-up. Based on these fundamental decisions, our directors coordinate and implement the strategic sustainability goals with different areas of focus.

Main responsibilities for our ESG strategy and activities



RISK MANAGEMENT

The early identification of risks ensures our ability to act and our entrepreneurial resilience. Within the Company, risk and opportunity management is a central component of internal business planning and thus influences all possible dimensions of our actions, both on an economic, ecological and social level, as well as in the context of governance and compliance. Our Compliance Officer reports directly to the Management Board, so that the latter is informed at all times about ZEAL's situation and prospects.

Our management approach includes clear responsibilities, processes and tools that enable us to identify risks at an early stage and address them adequately. In 2022, we realigned our risk management to be even more data-driven and introduced the AI-based governance, risk & compliance tool 'Alyne'. Using Alyne, we record all critical corporate assets, identify, classify and assess risks, and keep our classifications up-to-date via annual assessments.

One advantage of our approach is that we have placed risk management in different areas of the Company and have thus made it more comprehensive.

Each employee is supported in his or her decisions by the software-based risk management and can thus draw on its expertise, enabling the entire Company to act competently with regard to potential and actual risks of all processes and decisions.

Our management and Supervisory Board also assess our risk management processes at least once a year so that we can optimally combine our data-based approach with our strategic goals.

In 2022, we also started to set up an additional internal control system (ICS) that records financially critical processes, their risks and controls. Both systems, Alyne and ICS, are to be linked in 2023 in order to make our risk management process even more comprehensive and secure.

CORPORATE GOVERNANCE STANDARDS

The following overview lists the relevant governance and reporting standards which we comply with and details the audit cycles.

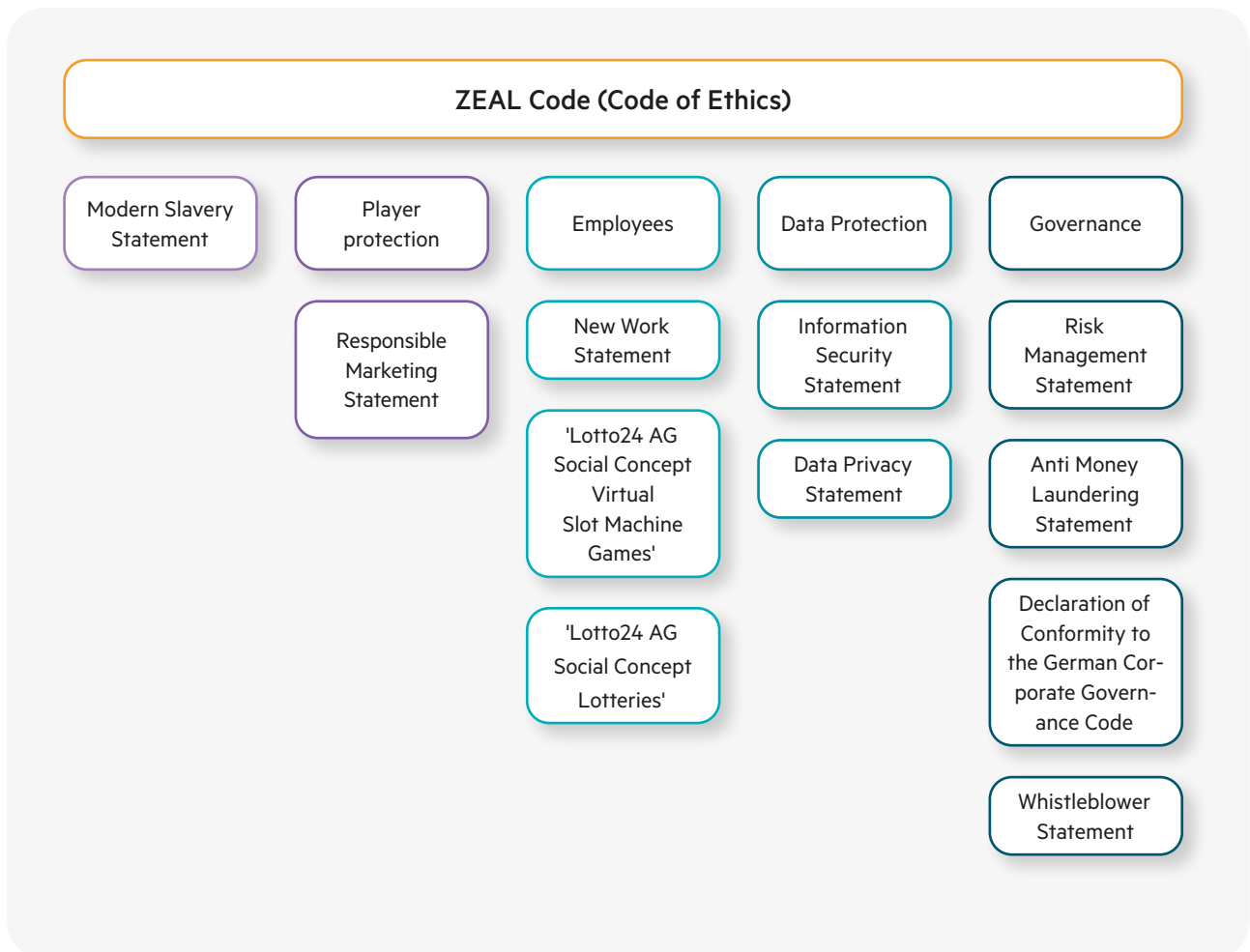
Area	Standard
Standards applied for auditing accounts	ISA (International standard on auditing)
Standards applied for auditing non-financial information	ISO27001
Frequency of financial information audits (per year)	Annually with six-monthly reviews
Frequency of non-financial information audits (per year)	Annually
Standards applied for financial reporting	IFRS (International Financial Reporting Standards)
Standards applied for non-financial reporting	GRI, ISO27001
Certification of Business Continuity Management System according to international standards	We constantly replicate our data from our primary to a secondary data centre and store backups at an off-site location with an external provider. Our production environment is currently run in a highly available cloud environment. In the event of a disaster, our employees can work from any location. The ZEAL Group's systems are largely virtual and therefore accessible at all times.
Certification of Information Security Management System according to international standards	SO27001
Controversies related to the reliability and availability of systems and standards	0

ETHICAL GUIDING PRINCIPLES

The following overview describes the entirety of our guiding principles. The foundation is our ZEAL Code, updated in 2022, which contains central commitments on all topics, including corruption prevention, financial reporting, environmental and social issues. On this basis, we have further detailed concepts and procedures in the areas of player protection, employees, data protection and governance. We also translate the values and laws of relevance to us, for example through internal guidelines (Group Policies), so that our employees receive both guidance and orientation in their day-to-day work.

For further information in addition to this Sustainability Report, we have prepared summarised descriptions of our guiding principles for the topics listed below. The respective documents in the overview below can be accessed on our corporate website zealnetwork.de.

The ZEAL Code, our Guiding Principles, and our internal Group Policies are generally valid throughout the Group, with the exception of our social concepts (Responsible Gambling Policies), which are based at LOTTO24 AG, as we market the majority of our products there.



Appendix

GLOSSARY

AA1000 Standard (SES)

AccountAbility's AA1000 Stakeholder Engagement Standard (SES) is a universally applicable framework for designing, assessing, implementing and communicating high-quality stakeholder engagement.

German Sustainability Code

('Deutscher Nachhaltigkeitskodex' – DNK)

The German Sustainability Code (DNK) is a cross-industry transparency standard for reporting corporate sustainability performance. It was last expanded in February 2022 to include an additional reporting option on EU Taxonomy. To comply with the DNK, companies prepare a declaration on 20 DNK criteria and the supplementary non-financial performance indicators.

German Corporate Governance Code

('Deutscher Corporate Governance Kodex')

The German Corporate Governance Code represents the basic legal regulations for the management and supervision of listed companies in Germany and adopts internationally and nationally recognised standards of good and responsible corporate governance in the form of recommendations.

General Data Protection Regulation (EU GDPR)

The General Data Protection Regulation (EU GDPR) is an EU regulation that sets out rules for handling personal data in a uniform manner. This applies to private and public entities throughout the EU. The aim is to guarantee the protection of personal information within the EU while enabling the free flow of data within the European Single Market.

Diversity

Diversity refers to the conscious handling as well as the acceptance and equality of different people in companies, regardless of, for example, ethnicity, skin colour, age, gender, nationality, religion, ideology or sexual orientation.

Renewable energies

Renewable energies are types of energy that are considered sustainable resources because they are self-renewing and thus cannot be depleted as a resource. Renewable energies include, for example, wind energy, solar energy and hydroelectric power. These are also grouped under the category 'green electricity', while 'grey electricity' refers to electricity from sources of unknown origin and fuels.

ESG

E = Environmental, S = Social, G = Governance. ESG refers to non-financial factors that investors use to check potential investments. They also refer to the sustainability impacts and contributions of a particular company and the associated risks for the company. Companies are increasingly expected to report on ESG factors.

EU Ecodesign Directive

Since 2005, the EU Ecodesign Directive has set a framework for uniform ecological design requirements for products within the EU. This directive promotes the market for efficient and environmentally friendly products and enables significant savings in energy and resources in the area of appliances and products.

EU Taxonomy

The EU Taxonomy is a comprehensive classification system of the European Union for sustainable and environmentally friendly economic activities. The aim is to create, for the first time, a uniform understanding of the sustainability of economic activities in the EU.

Greenhouse Gas Protocol (GHG Protocol)

The Greenhouse Gas Protocol (GHG Protocol) is currently the most widely used standard for accounting greenhouse gas emissions. The development of the GHG Protocol is coordinated by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD).

Global Reporting Initiative (GRI)

The Global Reporting Initiative (GRI) originates from a 1997 initiative by CERES, a US investor initiative, and the Finance Initiative of the United Nations Environment Programme. The GRI is an international standardisation organisation for sustainability reports. It is internationally accepted and represents the de facto standard for sustainability reports worldwide.

German State Treaty on Games of Chance

In Germany, the online offering of lotteries is regulated by the State Treaty on Games of Chance ('Glücksspielstaatsvertrag' – GlüStV). The current GlüStV has been in force since 1 July 2021. The GlüStV has an indefinite term and can be terminated by individual federal states on 31 December 2028 at the earliest. The GlüStV contains regulations that apply to all forms of gaming and are also relevant for commercial gaming brokerage.

International Labour Organisation (ILO)

The International Labour Organisation is the oldest specialised agency of the United Nations. It was founded in 1919. The ILO's objective is to define globally valid labour and social standards.

NACE (French: Nomenclature statistique des activités économiques dans la Communauté européenne)

NACE is a system for classifying economic activities and was designed by the European Union on the basis of the International Standard Industrial Classification of all Economic Activities (ISIC) of the United Nations.

OKR (Objectives and Key Results) Framework

The Objectives and Key Results (OKR) framework links the tasks of teams and employees with the company's strategies, plans and visions. Objectives are divided into qualitative objectives and quantitative key results.

IDW PS 980

IDW PS 980 is a standard set by the Institute of Public Auditors in Germany ('Institut der Wirtschaftsprüfer in Deutschland' – IDW). It determines the effectiveness of compliance management systems (CMS). The standard is applicable to the audit of a company's CMS regardless of the respective sector.

Science Based Targets (SBTs)

The Science Based Targets initiative (SBTi) is a joint initiative of the Carbon Disclosure Project, the UN Global Compact, the World Resources Institute and the World Wildlife Fund. The SBTi supports companies in setting ambitious emission reduction targets based on the latest climate science.

Sustainable Development Goals (SDGs)

The United Nations Sustainable Development Goals (SDGs) are a collection of 17 interlinked global goals for sustainable development. They were published under the title 'Transforming our world: The 2030 Agenda for Sustainable Development (for short: Agenda 2030)'. Its call for companies to participate comes primarily from the international community of states, in Europe primarily from the EU member states and the EU Commission, from individual initiatives such as the UN Global Compact, the Global Reporting Initiative (GRI) and the World Business Council for Sustainable Development (WB-CSD), but also from investor groups, and is reflected in legal requirements and corresponding standards.

Materiality analysis

A materiality analysis is a process to identify the most important (material) economic, environmental and social issues and challenges of a company. Basically, a materiality analysis has several functions. It helps to identify the relevant stakeholders and thus the addressees of sustainability reporting. In addition, a materiality analysis enables the prioritisation of areas of responsibility and fields of action and thus reduces complexity. It also helps in the selection of suitable strategic goals, policies, certifications, indicators or rating priorities.

GRI Reporting Framework

Disclosure Table

GRI indicator	Location/reference in report
GRI 2: General disclosures	
2-1 a Legal name of the organisation	About this Sustainability Report
2-1 b Legal form of the organisation	About this Sustainability Report
2-1 c Headquarters of the organisation	Hamburg/Germany About this Sustainability Report
2-1 d Countries of operation of the organisation	About this Sustainability Report
2-2 a All entities of the organisation that are considered in the Sustainability Report	About this Sustainability Report
2-2 b If the organisation has audited consolidated financial statements or financial information filed on public record, the differences between the list of entities included in its financial reporting and the list included in its sustainability reporting must be specified	No differences About this Sustainability Report
2-3 a Reporting period and frequency of sustainability reporting	About this Sustainability Report
2-3 b Reporting period for financial reporting	11.2022-31.12.2022
2-3 c Publication date of the report or reported information	23 March 2023
2-3 d Contact point for questions about the report or the reported information	About this Sustainability Report
GRI 3: Material topics	
3-1 Process to determine material topics	Stakeholder mapping and material topics
3-2 List of material topics	Stakeholder mapping and material topics
3-3 Management of material topics	Stakeholder mapping and material topics
GRI 201: Economic performance	
201-1 Direct economic value generated and distributed	Group Management Report
GRI 205: Anti-corruption	
205-2 Communication and training about anti-corruption policies and procedures	Combating corruption and money laundering
GRI 206: Anti-competitive behaviour	
206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	Fair competition
GRI 207: Tax	
207-1 Approach to tax	Group Management Report
207-2 Tax governance, control, and risk management	Risk management
GRI 301: Materials	
301-3 Reclaimed products and their packaging materials	Reuse: IT Hardware

GRI 302: Energy

302-1	Energy consumption within the organisation	Our electricity consumption
302-3	Energy intensity	Our electricity consumption
302-4	Reduction of energy consumption	Our electricity consumption
302-5	Reductions in energy requirements of products and services	Our electricity consumption/ Digital technologies and innovation

GRI 303: Water and effluents

303-1	Interactions with water as a shared resource	Our water consumption
303-5	Water consumption	Our water consumption

GRI 304: Biodiversity

304-2	Significant impacts of activities, products and services on biodiversity	Environment
304-3	Habitats protected or restored	Our goal: reducing and offsetting emissions

GRI 305: Emissions

305-1	Direct (Scope 1) GHG emissions	Our CO ₂ emissions
305-2	Energy indirect (Scope 2) GHG emissions	Our CO ₂ emissions
305-3	Other indirect (Scope 3) GHG emissions	Our CO ₂ emissions (measurement in progress)
305-4	Intensität der Treibhausgasemissionen	Our CO ₂ emissions
305-5	Senkung der Treibhausgasemissionen	Our goal: reducing and offsetting emissions

GRI 306: Waste

306-1	Waste generation and significant waste-related impacts	Reduce: office waste
306-2	Management of significant waste-related impacts	Reduce: office waste

GRI 401: Employment

401-1	New employee hires and employee turnover	Employees; employee satisfaction and turnover; recruiting and retaining talent
401-3	Parental leave	More flexible working hours and working models

GRI 403: Occupational health and safety

403-1	Occupational health and safety management system	Occupational health and safety
403-2	Hazard identification, risk assessment and incident investigation	Occupational health and safety
403-3	Occupational health services	Occupational health and safety
403-5	Worker training on occupational health and safety	Occupational health and safety
403-6	Promotion of worker health	Occupational health and safety
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational health and safety
403-8	Workers covered by an occupational health and safety management system	Occupational health and safety
403-9	Work-related injuries	Occupational health and safety
403-10	Work-related ill health	Occupational health and safety

GRI 404: Training and education

404-2	Programs for upgrading employee skills and transition assistance programs	Training employees and promoting their development
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GRI 405: Diversity and equal opportunities

405-1	Diversity of governance bodies and employees	Diversity
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GRI 406: Non-discrimination

Diversity

GRI 407: Freedom of association and collective bargaining

Freedom of association and collective bargaining

GRI 408: Child labour

Monitoring and guiding principles

GRI 409: Forced or compulsory labour

Monitoring and guiding principles

GRI 414: GSupplier social assessment

414-1	New suppliers that were screened using social criteria	Our central code of conduct: the ZEAL Code
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GRI 415: Public policy

Lobbying and association memberships

GRI 416: Customer health and safety

416-1	Assessment of the health and safety impacts of product and service categories	Responsible gambling
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GRI 417: Marketing and labelling

417-1	Requirements for product and service information and labelling	Reuse: IT hardware
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417-3	Incidents of non-compliance concerning marketing communications	Compliance management; Fair competition
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GRI 418: Customer privacy

Data protection and data security

zealnetwork.de