

Making a

difference 

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Dear readers,

If you ask me what motivates me every day, then it's the good feeling that comes with making a decisive difference. At Scout24, we constantly question the status quo – in order to conserve resources, be even better at management and grow sustainably.

As the leading marketplace for real estate in Germany, ImmoScout24 is the first choice for more than 20 million users per month. ImmoScout24 has been making the difference in the real estate market for 25 years. We demonstrated this once again in 2022, as it was a challenging year for everyone. The Russian war of aggression against Ukraine and the resulting energy crisis, rising inflation and higher interest rates have changed the German economy and the property market. However, our business model is proving to be robust, allowing us to continue our strategy and growth. You can read more about this in our **►Annual report 2022**.

Given the situation in Ukraine, it was very important to us to help the refugees who came to Germany. We called on owners, landlords, private individuals and companies to provide housing for refugees and advertise it free of charge on ImmoScout24. Our employees volunteered their time to support the refugees. At Berlin Central Station (Hauptbahnhof), right next to our ImmoScout24 location, they helped hand out food and distribute donations in kind. In addition, we have continued our commitment to helping the homeless. With our HOME STREET HOME initiative, we are committed to helping homeless people find a place to live.

It goes without saying that our social responsibility also applies to our employees and our clear commitment to a diverse, equal and inclusive working environment. In 2022, we continued to pursue our diversity, equity and inclusion strategy and focused on the various dimensions of diversity. Several training sessions and action weeks were held, for example, on the topic of mental health. Furthermore, we have pushed for the creation of internal communities that address the situation of women, the LGBTQIA+ community and People of Colour at Scout24.

In 2022, we consistently pursued our climate strategy. Compared to our base year 2018, we have now been able to reduce our CO₂e footprint by around 75%. We are now going to integrate additional subsidiaries into our emissions tracking and want to maintain this very low level until 2025. To make a real difference in climate protection, we plan to reduce our emissions by 90% by 2045. With these combined short- and long-term reduction targets, we are aligning ourselves with the requirements of the Science Based Targets Net-Zero Standard and thus contributing to the achievement of the Paris Agreement.

We also achieved significant milestones in the area of governance. I am particularly pleased that we were able to significantly improve our results in various ESG ratings. In the Sustainalytics rating, Scout24 is currently ranked first in the peer group 'Internet Software & Services' with a total of 230 companies evaluated. In addition, we have introduced a new Code of Conduct for Suppliers, adapted our reporting to the latest regulatory standards and prepared ourselves for further regulations such as the Corporate Sustainability Reporting Directive and the German Supply Chain Act (LkSG). As a member of the UN Global Compact, we are committed to its ten principles of ethical conduct and incorporate them into our daily activities.

We succeed in all of this because we make a difference as a team. I would like to thank our employees who took on all the challenges in 2022 and mastered them with a great deal of energy, clever ideas and dedicated action. 'Making a difference' also stands for their commitment and their desire to change our company and its impact on the environment and society for the better.

With that in mind, I hope you enjoy reading our non-financial statement.

Yours sincerely,

A handwritten signature in blue ink, appearing to read 'T. Hartmann', written in a cursive style.

Tobias Hartmann

CEO of Scout24 SE

About the non-financial statement

The legally required separate non-financial report presents the sustainability activities of the Scout24 Group, managed by Scout24 SE, in accordance with Article 315c in conjunction with Articles 289c to 289e of the German Commercial Code (HGB).

Scout24 is a leading German digital company. We have been bringing owners, estate agents, tenants and buyers together for over 20 years with the ImmoScout24 digital marketplace for residential and commercial property. Based in Munich, Scout24 is a European company and listed on the MDAX and DAX 50 ESG. This report covers all companies of Scout24 SE, namely Immobilien Scout GmbH, Immobilien Scout Österreich GmbH, Zenhomes GmbH, immoverkauf24 GmbH, FLOWFACT GmbH and Propstack GmbH, but excluding BaufiTeam GmbH and Upmin Holding GmbH. Divergences from this scope of consolidation for individual disclosures are marked separately.

The reporting period covers the 2022 financial year, i.e. from 1 January to 31 December 2022. In 2022, we reviewed the material sustainability topics and thus the relevant report content as part of a validation process involving the Management Board (**►Materiality analysis**). The material non-financial content in the sense of the German Commercial Code (HGB) as part of the separate non-financial report has been audited with limited assurance by KPMG AG Wirtschaftsprüfungsgesellschaft. Additional links and references within the externally audited content were not part of the limited assurance engagement.

The separate non-financial report was prepared in accordance with the standards of the Global Reporting Initiative and is published in German and English. All previous annual sustainability reports are available at **►www.scout24.com/en/sustainability**.

We use gender-neutral spelling as well as possessive pronouns ('their') to expressly refer to all genders.



ESG framework

The aim of our annual strategy processes is to continuously raise our own standards of sustainability. It is important to us to further improve our sustainability performance, thereby continuously improving selected sustainability-related ratings and meeting the expectations of our stakeholders. This year's process focused in particular on the new regulatory requirements that have an impact on non-financial reporting, the definition of sustainability and the previous materiality approach. This is precisely what we've taken into account for Scout24 and developed a new ESG framework for the entire Group that divides our new material topics and objectives into the areas of Environmental, Social and Governance and links them even more closely with the Sustainable Development Goals (SDGs).

Materiality analysis

The materiality analysis forms the basis for our overall sustainability commitment. We use it to systematically identify the topics that are relevant to us in the respective year. The materiality analysis is formulated in consultation with the Management Board. In accordance with the statutory requirements of the German Commercial Code (HGB), two dimensions are decisive for the assessment: the impact on the environment, employees and society (impact) as well as their business relevance. In line with the standards of the Global Reporting Initiative (GRI), the significance for our stakeholders (employees, customers, users, investors, suppliers, business partners, social contacts and network contacts) was also considered. A more detailed description of our approach can be found in our [Sustainability report 2021](#) on page 13.

New material topics in 2022

As part of this year's validation, we examined the extent to which current developments in 2022 – such as trends in the market environment, changes in the regulatory framework or in the Group's own structure and strategy – have an impact on the material topics identified to date. For example, compared to the previous year, our group of consolidated companies has expanded to include Zenhomes GmbH (Vermietet.de, part of the Scout24 Group since May 2021) and Propstack GmbH (part of the Scout24 Group since August 2021). However, this expansion had no significant impact on Scout24 SE's business model and key challenges.

This analysis and the focus on the company-wide people strategy in 2022 resulted in a sharpening of three of the topics we have already examined: employee development and training (previously: training and education), being an attractive employer (previously: working conditions) and health, safety and well-being (previously: occupational health and safety). In the second step, the updated shortlist¹ of potential material topics formed the basis for reviewing the previous assessments within the dimensions of business relevance and impact. The topics of responsibility in the supply chain, employee development and training, an attractive employer, diversity and equal opportunities, and energy were rated higher in terms of business relevance. The only change in terms of an increase compared to the previous year was in the impact dimension with regard to employee development and training. According to the German Commercial Code (HGB), the topics of employee development and training as well as energy are now to be classified as material.

The reassessment of the topic of energy is primarily due to the energy crisis with rising energy prices and potential bottlenecks as a result of the war in Ukraine.

¹ Shortlist topics are those topics that are taken into account for the assessment of materiality.



The following matrix shows the topics of relevance to us in 2022 based on the key perspectives for HGB and GRI: impact (HGB and GRI), business relevance (HGB) and stakeholder relevance (GRI)

Result of materiality analysis 2022

Business relevance (outside in)

Very relevant ▲			<ul style="list-style-type: none"> • Compliance***** • Data protection and security***** • Employee development and training***** 	<ul style="list-style-type: none"> • Attractive employer*****
		<ul style="list-style-type: none"> • Dialogue and transparency**** 	<ul style="list-style-type: none"> • Ethics and integrity**** • Responsible business management***** • Product responsibility***** • Climate and emissions***** • Energy***** 	<ul style="list-style-type: none"> • Diversity and equal opportunities*****
		<ul style="list-style-type: none"> • Resource efficiency**** • Product development***** 	<ul style="list-style-type: none"> • Social responsibility**** 	
		<ul style="list-style-type: none"> • Knowledge transfer**** • Occupational health and safety**** 		
		<ul style="list-style-type: none"> • Responsibility in the supply chain***** • Involvement and participation**** 		
Not relevant				
	Very low			Very high ►

Impact (inside out)



Material topics pursuant to the German Commercial Code (HGB) or GRI Standards



Material topics pursuant to the German Commercial Code (HGB)

Presentation of stakeholder relevance within the matrix

Topic * = not relevant

Topic ***** = highly relevant



Allocation of material topics in 2022 according to the German Commercial Code (HGB)

According to the HGB, a total of ten topics are to be classified as material for 2022, which we have assigned to non-financial matters.

1. **Employee matters:** Diversity and equal opportunities, being an attractive employer, employee development and training
2. **Environmental matters:** Energy, climate and emissions
3. **Anti-corruption and bribery:** Ethics and integrity, responsible business management, compliance
4. **Consumer matters:** Data protection and security, product responsibility

With regard to social matters and human rights, no topics were identified for Scout24 that are doubly relevant under the HGB. As such, we do not address these matters in the separate non-financial report.

ESG framework

When it comes to sustainability, it is important to us to create a high degree of transparency and, in doing so, to strive for a uniform understanding. As a data-driven company, for Scout24 these two factors are particularly crucial – both internally and externally. For this reason, our sustainability strategy will in future be structured in accordance with the ESG logic and structured on the basis of the identified material topics with a very specific ambition, objectives and KPIs. In doing so, we are not only taking up the structure of the European Sustainability Reporting Standards (ESRS), which will be binding for us from 2024, but also proactively addressing developments in the capital market. Our previous sustainability programme ([▶ Sustainability report 2021](#), p. 20–21) is fully integrated. In the course of developing the new ESG framework, we also evaluated our previous targets and KPIs. These contribute to SDGs 4, 5, 7, 10, 11, 13 and 17.

The objectives that we have already been able to fully implement in 2022 include:

- Providing a website with information on the topic of [▶ discrimination in real estate](#).
- Further development of the existing Compliance Management System (CMS) to further prevent corruption by the end of 2022. The guideline on gifts and invitations in connection with third parties was revised in the year under review. In order to ensure that the authorisation limits for gifts to third parties are adhered to, an additional control was added to our procurement software.
- Best in class in all image dimensions of the brand study. Every year, we measure the brand strength of our vertical ImmoScout24 with the help of the market research institute Komma in 22 image dimensions. Best in class demonstrates our aspiration to be at least 5% higher than the second-best real estate website in the image dimensions of our business segment that we consider decisive.

The following targets have been redefined for 2023:

- **Employee development and training:** In 2023, we want to place a special focus on the advancement of women at Scout24. To this end, we want to launch a coaching programme specifically for women employees and test it in a pilot phase.
- **Social responsibility:** We want to continue supporting charitable organisations and initiatives with donations and the commitment of our employees. We therefore aim to use at least 500 working hours to support social projects.
- **Using our strengths for a good cause:** Support for housing offers for the homeless via our platform ImmoScout24.de is also to be further expanded. For our [▶ HOME STREET HOME](#) project, we are pushing for at least 1,000 newly tagged apartments for homeless people in 2023.



- **Product responsibility:** We are constantly working on increasing our efficiency to prevent fraudulent activities on our ImmoScout24 platform. In 2023, we will make multifactor authentication a mandatory component for our B2B customers. We are also planning to introduce self-service account reactivation. This allows users who have been wrongly blocked as fraudsters to be reactivated.
- **Data protection and data security:** For the current year, we are planning to restructure our data protection management structure. In addition, we want to ensure full coverage of the product areas and further promote integration with all subsidiaries of the Scout24 Group.
- **Compliance:** We want to further strengthen compliance awareness within the company. To this end, we will continue to develop our internal mandatory training courses in 2023. In addition, we will hold a Compliance Awareness Week for all our employees.
- **Climate and environment:** By 2025, we aim to keep our greenhouse gas emissions at a level of -60% compared to the base year 2018. Looking ahead, we want to reduce it by 90% compared to the base year by 2045. At our locations in Germany and Austria, where we have a direct influence on the choice of supplier, we want to consistently obtain 100% electricity from renewable sources.
- **Responsible business management:** We will continue to link the variable compensation of our Executive Leadership team with quantified ESG targets.

All other previous targets, such as increasing the proportion of women in management positions to 43% by the end of 2026 or achieving gender parity in the company by the end of 2025, have been adopted and are presented in the ESG framework. Our objectives and KPIs are evaluated at regular intervals throughout the year and – if necessary – adapted or further developed. In doing so, we ensure that we adapt to new developments and findings in the field of sustainability in the best possible way and set the right priorities.

ESG framework



Energy & climate protection



Social



Governance

We live up to our climate responsibility:

We consistently use renewable energy, reduce our consumption and minimise emissions to contribute our share to the achievement of the Paris Agreement.

We create inclusive spaces:

As a people company, we create a diverse, inclusive and inspiring work culture and use our business model to help shape society through our skills.

We shape value-driven business:

We embed value-based behaviour throughout the whole and set standards to take responsibility for our customers and users as a digital marketplace.



- Minus 60% CO₂e compared to 2018 by 2025 and –90% net zero by 2045
- For our locations in Germany and Austria, where we have a direct influence on the choice of supplier, we want to consistently obtain 100% electricity from renewable sources

- Gender parity in the Scout24 Group by 2025
- Forty-three per cent women in management positions by the end of 2026
- Maintain 0% adjusted gender pay gap and reduce unadjusted gender pay gap
- At least 500 working hours for social purposes during the Social Summer 2023
- Plus 1,000 designated apartments for the homeless on ImmoScout24 in 2023
- ✓ Publishing a website to educate about discrimination in real estate
- Coaching programme especially for female employees

- Forty-five per cent of our existing business partners, suppliers and service providers (measured by spend) undertake to comply with the CoC of Scout24 or an agreement that meets at least these requirements
- ✓ Further development of the Compliance Management System (CMS) by the end of 2022
- At least three measures to strengthen compliance awareness in the company in 2023
- Combining the variable remuneration of our ELT with quantified ESG targets
- Restructuring of the data protection management structure, ensuring 100% coverage of the product areas and further advancing the integration of all subsidiaries of the Scout24 Group
- External certification of the information security management system in accordance with ISO 27001 by the end of 2025
- More effective prevention of fraudulent activities on the platform through self-service account reactivation and mandatory multifactor authentication for B2B customers
- ✓ Best in class in all image dimensions of the customer satisfaction (CSAT) brand study
- Adherence to recognised international standards and frameworks (e.g. UNGC)

- ✓ Completed
- Ongoing



Governance

Responsible business management

To us, it is clear that success is not just a question of performance, but also requires a distinct awareness of values. That is why sustainability is just as much a part of our corporate culture as innovation, responsibility and integrity. It is our aim to always consider societal and social conditions as well as the environment in all our business operations and to uphold the highest standards of ethics and integrity. To ensure this, we are committed to compliance with international standards and frameworks such as the United Nations Global Compact (UNGC).

Our mission statement for value-oriented action

Our **Code of Conduct**, which is binding for all employees of the Scout24 Group, sets out our values and creates a framework for action. In addition to our four core values (**Scout24 as a fair and attractive employer**), the following applies to us:

- We want to reach our goals – and we want to do so by acting appropriately, responsibly, sustainably and in an exemplary manner.
- We lead by example – every single one of us must be aware of our responsibility for the conduct and motivation of all colleagues.
- We respect the individual – mutual respect is the basis for our teamwork at Scout24.
- We are committed – to our employees, customers, users, business partners, society and the environment.
- We are open and honest in our communication – open communication creates a climate of mutual trust.
- We act with integrity – for us, integrity means the unconditional duty to act responsibly, to recognise and comply with applicable laws and regulations, and to avoid any conflicts of interest.
- We take a zero-tolerance stance – on any form of discrimination, fraud, bribery, corruption or any other breach of law.
- We treat data absolutely confidentially and we communicate professionally.

Our Code of Conduct also applies to our business partners, suppliers and service providers (**Responsibility in the supply chain**).

Responsibility for sustainability

Dr Claudia Viehweger has been responsible for the Scout24 sustainability strategy since June 2022. She is already responsible for HR, is a member of the Executive Leadership Team (ELT) and has been named Chief People & Sustainability Officer (CPSO) ever since. An independent sustainability team is responsible for all operational and strategic measures and initiatives. The task of this team is to integrate the complex topic of sustainability even more strongly into the organisation. The team reports regularly to the CPSO. Since 2021, variable compensation for top management has been combined with quantifiable ESG targets.

An important body is our internal sustainability committee – a practice-oriented association consisting of representatives from various business units and functions. These include, for example, Legal & Compliance, HR, Procurement, Investor Relations, Facility, Marketing, Product and IT. Together they aim to make sustainability an integral part of our business targets, our corporate strategy and our everyday work. In regular meetings, the members of the Committee identify and

evaluate the objectives and measures of the Scout24 Group, which are defined in the ESG framework and developed each year as progress is made.

In the area of employee social engagement, a cross-departmental and cross-site Cares team supports Sustainability Management in the concrete implementation of social activities in which employees can participate (► **Society**).

Compliance, ethics and integrity

The Management Board and Supervisory Board of Scout24 SE see good corporate governance as responsible business management with the aim of a sustainable value chain. Scout24 SE therefore identifies with the principles of the German Corporate Governance Code (DCGK) – with the exceptions stated and justified in the declaration of conformity. The annual corporate governance report and the declaration of compliance with the requirements of the code are available at ► www.scout24.com/en/investor-relations/esg-sustainability/corporate-governance or on our ► **website**.

To ensure that we meet the standards of responsible business management, Scout24 has a central risk management and compliance function. Its responsibilities include ensuring provision of the Group-wide compliance management system (CMS) and the risk management system (RMS).

As part of the Group-wide CMS, we have created a Code of Conduct for all our employees. It provides a reliable framework for responsible conduct and takes into account legal requirements and our own ethical and social standards. The Code of Conduct is also available on our ► **website**. We require compliance with these principles of conduct in our General Terms & Conditions of Purchase.

Integrated management of corporate governance, compliance and risk management

The Compliance department is headed by the General Counsel; the Risk Management component is located in the Finance department. The two risk and compliance management systems are managed Group-wide from these areas.

The central CMS essentially comprises the following areas – based on the fundamental elements of the IDW (Institute of Public Auditors in Germany) standard (IDW PS 980): compliance culture, compliance goals and tasks, compliance organisation, compliance risks, compliance programme, compliance communication and compliance monitoring and improvement.

The compliance culture at Scout24 is primarily shaped by the basic attitude and behaviour of the management ('setting the tone from the top'). The Management Board of Scout24 SE therefore commits itself to compliance and adherence to the rules in the foreword to the Code of Conduct and expects this attitude from all employees. Furthermore, the compliance culture consists in particular of establishing and observing written frameworks such as internal guidelines and work instructions. In order to protect whistle-blowers, there is also a guideline on avoiding retaliatory measures, which is intended to protect both whistle-blowers and accused persons in the event of possible violations of the rules.

The overarching aim of compliance management is to comply with the relevant legal standards, rules, codes of conduct and internal regulations to prevent damage, in particular liability and reputational risks that may impact the financial or non-financial goals of Scout24. Other specifically defined compliance targets provide a benchmark for the corporate activities within the entire Scout24 Group and are closely linked to the corporate objectives (see ► **ESG framework**):

- Avoiding liability and reputational risks
- Creating transparency for the executive management/Management Board and thereby simplifying and improving business decisions
- Creating transparency for stakeholders and a positive external perception of the company
- Protecting the brand and the business value of Scout24 by avoiding negative reports
- Detection and sanctioning of compliance violations that have already occurred

The compliance organisation at Scout24 consists of the Management Board, the General Counsel as the Head of Compliance, a (Senior) Compliance Manager and all employees of the Scout24 Group. The Management Board is responsible for compliance as part of its overall responsibility and reports compliance issues to the Supervisory Board. All employees are expected to be actively involved in adhering to compliance requirements. In addition, Scout24 has set up a compliance hotline, which is also accessible to external third parties. Individuals can use the hotline to anonymously report potential compliance violations to the external ombudsperson for Scout24.

In order to achieve the compliance objectives, a series of measures from the compliance programme have been implemented, which are designed to ensure that employees act in accordance with the law at all times. This includes implementation of the following guidelines:

- Code of Conduct
- Data Protection Code of Conduct
- Signature guidelines
- Anti-corruption guidelines
- Data protection guidelines
- Guidelines for capital market compliance
- Guidelines for consequence management
- Guidelines for information security
- Tax guidelines
- Procurement policy

Information and training on compliance

An essential part of compliance communication is providing all employees with information and training about compliance-relevant topics. One of our key areas here is corruption prevention and the avoidance of anti-competitive behaviour. If employees have any questions relating to compliance, they can contact our Compliance department or the General Counsel of Scout24 internally at any time. They also have the option to contact our external ombudsperson via a compliance hotline and email address specifically set up for this purpose or a whistle-blower platform – and they can also remain anonymous if they wish. The ombudsperson provides a link between Scout24 and the person making the report, ensuring that a response is forwarded and that the whistle-blower remains anonymous. If necessary, the Compliance department conducts confidential, internal investigations, protecting the anonymity of the whistle-blower and the affected party. Possible outcomes may be HR measures and adjustments to internal processes or structures. For 2022, we are not aware of any breaches of compliance that could have resulted in substantial fines or non-monetary sanctions on grounds of non-compliance with laws and/or regulations in the social and economic spheres.

As part of our compliance training, we also regularly inform our employees and raise awareness among them of anti-corruption measures, competition law and lawful conduct. This compliance video training is available to all employees. In addition, our compliance-related guidance, manuals and further information are available on our intranet at any time. In 2022, we provided mandatory training on fairness and competition law to 253 selected employees. In 2023, we are also planning to hold a Compliance Awareness Week for all our employees. We will also revise our mandatory internal training courses.

Documentation and information duties on our digital marketplaces

For Scout24 as a technology company in the property sector, compliance with legal documentation and information duties relating to both us and our customers is another essential part of compliance. These include, but are not limited to, the German Telemedia Act (TMG), the German Price Indication Regulation (PAngV), data protection acts, labelling ordinances and the German Buildings Energy Act (GEG). We have implemented the relevant provisions of the Fair Consumer Contracts Act, which came into force for us in 2022, on time. Our aim is to provide all the information and details required by law on our marketplaces and to include the corresponding mandatory fields on the input screens for creating property listings. We adjust these without delay if any labelling or information requirements change.

In addition, we have created internal structures and processes to provide listers on our marketplaces with the best possible support for them to satisfy their responsibility to label their listings as required and ensure transparency. For instance, ImmoScout24 provides regular publicly accessible communication about new guidelines or legal changes. Our Legal department provides cross-segment support in the product development process to enable listers to enter their data correctly when preparing a listing. The Consumer Experience department is in charge of the technical implementation and enables the relevant information to be seen (e.g. in accordance with the GEG). We also help our listers to comply with the obligations in relation to energy performance certificates. Our collaboration with Energieausweis48 enables listers to easily produce a legally compliant energy performance certificate via our platform.

In 2022, we made the necessary changes in connection with our duties to provide documentation and information. Furthermore, ImmoScout24 was not aware of any breaches regarding product and service information or labelling during the reporting period. In connection with marketing or communication requirements, the established processes for monitoring and approving advertising statements by the Legal department continue to apply.

Risk management

There are risks inherent in our business operations that can affect us either individually or as a company. We therefore aim to identify, assess and control these risks at an early stage. That is the prerequisite for us to develop and implement preventive as well as ad hoc and targeted measures and controls to effectively mitigate and manage business risks. This is intended to provide legal certainty and certainty for our actions, and ensure sustainable success for the company.

Social and ecological risks are an integral part of risk management, covering aspects such as climate, product safety, fluctuation and customer satisfaction. In close coordination with risk management, the specialist departments assess the individual financial and non-financial risks anchored in the risk management system at least twice a year and, if necessary, on the basis of quantitative parameters, probability of occurrence and the potential financial impact. Further explanations of the risk management framework and the risk assessment process can be found in the [Risk and opportunity report of the Annual report 2022](#).

In addition to its regular risk assessments, Scout24 performs annual assessments of the non-financial risks for the non-financial aspects that have been identified as material in accordance with the HGB. In line with the company-wide risk management system, risks were assessed with the involvement of all relevant specialist departments on the basis of the criteria of impact and probability of occurrence. For the 2022 reporting year, the topic 'product responsibility' was identified as a potentially significant risk, particularly with regard to the sub-topic 'fraud'. Despite our best efforts, fraud can never be 100% prevented. Through our various measures (see [Responsibility for our products](#)) we continuously counteract these risks.



Tax transparency – transparent and responsible conduct with taxes

The Management Board of Scout24 attaches great importance to compliance with tax regulations. In the Code of Conduct, the Management Board commits to tax compliance and undertakes to observe the applicable laws and other relevant provisions in all business activities and decisions.

Our tax compliance culture is based on our shared aim to always act with integrity in a responsible, exemplary and sustainable manner. Every individual takes care to comply with the rules and to act ethically and lawfully. This is an essential requirement for one of our key company objectives: 'Doing Good Business'. This aim also means that all employees and in particular our managers must lead by example and make decisions based on our values. All members of the management are expected to act as credible role models for other staff, setting the tone from the top and acting in accordance with our corporate values and our leadership behaviours.

The values and beliefs described in the tax compliance culture are incompatible with tax evasion. Our guidelines and work instructions are intended to help prevent any form of tax evasion, as well as aiding or inciting tax evasion. They form the basis for preventing the intentional or negligent commission of criminal offences. Scout24 also supports the development of robust rules and internal procedures to tackle financial crime, including tax evasion.

Tax compliance management system

The Management Board is responsible for tax matters at Scout24. The Tax department is responsible for the operational management and correct implementation of all tax obligations. It is part of the Finance department.

The tax compliance management system (tax CMS) implemented in 2021 was digitised in 2022 and thus further developed. The Tax Compliance Handbook and the Corporate Tax Guideline form the legal basis for the tax CMS. The Tax Compliance Manager (Head of Tax) is responsible for the functionality of the tax CMS. The Tax Compliance Manager suggests improvement measures and discusses issues relating to tax compliance and associated audit findings as necessary with other employees in the Tax department and in particular with the Compliance and Internal Audit department.

Our tax compliance risks are classified, assessed and documented in a risk control matrix (RCM) as part of the annual tax compliance risk assessment. This matrix contains all of the tax-relevant risks identified as part of the risk assessment, listed according to type of tax and subsection. To meet the specific requirements for a tax CMS and its operational management, a detailed assessment of the tax risks is first conducted for each type of tax, for instance for value-added tax or corporation tax. The individual risks are then collected and pooled for the half-yearly risk assessment in a subsequent step. The Tax Compliance Manager is responsible for ensuring that the individual methodology for identifying tax risks (tax compliance risk assessment) corresponds with the risk methodology as per the Risk Management Policy & Manual and that the risks are then compiled in a way that guarantees standardised risk reporting in accordance with the Group-wide risk methodology.

Scout24 aims to always communicate in a proactive, transparent and timely manner with the tax authorities. In principle, only the Tax department and other employees who specialise in tax may communicate with the tax authorities. Scout24 has no interest in exerting political influence on tax issues by supporting a party or through lobbying.

Responsibility in the supply chain

Since October 2021, our Code of Conduct has also applied to our business partners, suppliers and service providers. Behind this lies the conviction that, even as a non-manufacturing company, we too should take responsibility for our supply chain. Among other things, we expect our business partners, suppliers and service providers to engage with society responsibly and sustainably, to take action

against discrimination, harassment and abuse in their company, and to allow their employees rights such as freedom of association. We reserve the right to terminate contractual relationships with business partners, suppliers and service providers in the event of a breach of these principles. This step also helps us to comply with the ten universal principles of the UNGC concerning human rights, labour standards, the environment and anti-corruption measures.

As part of our ESG framework, we have set ourselves the target of having 80% of our existing business partners, suppliers and service providers accept our Code of Conduct by the end of 2024. Alternatively, they must confirm that their own requirements conform to it. We have added a reference to the Code of Conduct in our updated General Terms & Conditions of Purchase. Acceptance of 19% was achieved for 2022, surpassing our milestone target of 17%. Priority was given to expenditures on physical products and professional services.

By the end of 2023, 45% of our existing business partners, suppliers and service providers are expected to accept the Code of Conduct or confirm that their own requirements conform to it.

Since 2022, our commitment to sustainability has also included a new guideline on the sustainable procurement of advertising materials. For the first time, it defines clear specifications for the procurement of advertising materials and event items for the entire Scout24 Group. The new guideline aims to consider only products that have been manufactured using renewable or recycled or recyclable raw materials, contain no harmful substances, have been manufactured under fair production conditions and have verified labels when purchasing advertising materials.

In 2022, Scout24 SE and Immobilien Scout GmbH spent EUR 112 million on procurement (2021: EUR 110 million). In total, we purchased products and services from some 732 service providers, business partners and suppliers (2021: approx. 820). Around 83% of all business partners, service providers and suppliers in 2022 came from Germany (2021: 78%), of which 54% (2021: 16%) were from the regions around our sites in Berlin and Munich.

Data protection and data security

The trust that our employees, customers, investors, suppliers, business partners, service providers and the public place in us and our brands is invaluable. As a leading digital company and operator of the online platform ImmoScout24 in Germany and Austria, data privacy and security are a top priority for us and a fundamental part of how we see the Scout24 Group. We are committed to handling the data we collect, capture, store or use in a responsible manner and adhere to all relevant data protection laws that apply to Scout24 in the process. To this end, we have also set ourselves the target of external certification of our information security management system in accordance with ISO 27001 by the end of 2025 (► **ESG framework**).

Data compliance based on efficient processes and structures

The purpose of data protection is to ensure that individuals are not affected by the handling of their personal data in terms of their right to informational self-determination. It is our goal to rule out, by means of internal processes and structures, any misuse or loss of data as a result of unauthorised access to personal data and information, to avoid damage to individuals and safeguard the right to informational self-determination.

Data protection – like compliance as a whole – is first and foremost the responsibility of the Management Board. Scout24 has established a data protection organisation, which delegates certain data protection duties. Responsibility for compliance with data protection requirements is shared among the specialist departments and functional units.

Since 2022, an external data protection company has been coordinating data protection measures at the SE level and advising the Management Board. The data protection organisation is also

substantially supported by the responsible data protection officers, who perform their duties in accordance with statutory requirements. In particular, they are supported by data protection coordinators, who are the first point of contact in the individual departments for any issues relating to data protection. The coordinators are appointed locally by the team lead or the vice president and are trained by the Data Protection Officer. A key aim of the training is for the data protection coordinators to be able to implement the requirements of national and European case law in their area of responsibility.

Our company-wide **Data Protection Code of Conduct** has established compliance with data protection requirements as a joint task for all Scout24 Group employees. The Data Protection Code of Conduct sets out specific work instructions for how to act in accordance with data protection requirements. The instructions state that personal and confidential data is used and processed exclusively within the permitted framework, in order to protect the data subject's right to informational self-determination. The company policy on data protection provides all companies in the Scout24 Group with a standardised framework for how to handle personal data appropriately and in accordance with the law and gives employees a practical guide on how to implement data protection.

We have established processes with respect to our products in order to verify that new developments comply with data privacy and security requirements. For example, when external service providers, business partners, suppliers or cooperation partners are commissioned, access rights and associated processes relating to personal data are checked by the legal department to ensure that they comply with data protection regulations and contractually documented accordingly. All new Scout24 hires attend an introduction to data protection during the Welcome Days and later receive department or topic-specific training. All employees still take part in mandatory online refresher training on an annual basis.

In addition, the companies of the Scout24 Group undergo internal audits, which also include data protection compliance, in order to review the Group-wide data protection management and individual elements thereof and identify areas for improvement. The last audit was carried out in 2020. The fields of action identified in those audits have been addressed.

Handling complaints responsibly

In the event of a complaint, there are various ways to contact us – in person, by phone, using the email address provided in the data protection information or anonymously via our whistle-blower system or the external ombudsperson. Customers can also contact our Customer Care team via email. We have been in contact with the relevant supervisory authority in connection with various matters in the reporting period. We also observe our procedures continuously and examine where and how we can improve them.

Responsibility for our products

Web-based products form the basis of our business model. We place great importance on online security and combating fraud to protect our customers and users against cyber-crime – in the form of data phishing or fraudulent listings, for example. Fake property listings or 'advance payment fraud' can cause financial losses for our users and damage Scout24's reputation.

Ensuring security

Each and every day, we work to prevent fraud and data theft on our online marketplace and do our utmost to stop the misuse of information, because the security of our platforms is one of the most strategically important and high-priority objectives of Scout24. It is fundamental to the trust and satisfaction of our customers and users – and is therefore also essential for our business success as an operator of online marketplaces.

Our safety department consists of three teams, each with specific responsibilities:

- Security Management: Issuing policies (based on the ISO 27001 industry standard), reporting, risk management, safety awareness and audits
- Security Intelligence: Ensuring attacks are identified and foiled
- Security Engineering: Supporting secure product development

The current status in all three areas is reported to management each month. Information security at Scout24 is also integrated into company-wide risk management. In doing so, we strive to always keep an eye on whether the underlying conditions are changing. If necessary, we adapt our internal processes and guidelines in line with the changes.

In 2022, we conducted technical reviews to ensure compliance with our internal security standards. These serve to identify, assess and eliminate potential technical risks and to raise awareness of important ones. In addition, in 2022, a special focus was placed on early detection of potential risks in programming codes, including continuous automatic updates and code scanning. We have also further developed the automatic attack detection system for our internal IT infrastructure and the ImmoScout24 platform. We have integrated a process that enables the system to automatically detect when the login details of our users are at risk. We have also introduced processes to detect anomalies in our infrastructure. In 2022, we also focused on raising employees' safety awareness. For example, a company-wide information week was held with various presentations on safety-relevant topics and a phishing simulation campaign.

For us, information security is also a continuous improvement process, because it has to grow with the threats and cannot stand still. That is why we also have independent third parties conduct regular security tests (e.g. penetration tests). Any improvements required are forwarded to the officers responsible and implemented in accordance with a defined risk management process.

Our anti-fraud measures

Our internal Trust & Safety team is one of our core services and is responsible for fraud prevention at Scout24. Its task is to work with a specialist team from our Customer Care department to identify fraudulent intent at an early stage and to take systematic action against this. Any suspect listings are reviewed and, if necessary, removed by the Customer Care team.

Compared to 2021, we have recorded a slight decline (-4%) in the number of fraud cases and attempts. At the same time, however, we are seeing strong growth of 230% in account takeover, i.e. attacks where cybercriminals gain possession of online accounts with stolen passwords and usernames. This increase goes hand in hand with the industry-wide trend in cybersecurity. To protect our users even better, we therefore introduced risk-based multifactor authentication at the end of 2022. This protects accounts from third-party access. Thanks to these measures, the proportion of fraudulent listings on our Scout24 platforms in relation to our active property portfolio is below 1%.

Scout24 has a range of methods to identify fake listings depending on the case at hand. These are either based on a self-learning filter system or they test listings for certain characteristics. By further optimising the self-learning system in 2022, we were able to reduce the proportion of fraud reports for fake accounts by 20%. We also actively encourage our users to notify us of dubious listings with the 'Report the listing' button – and thus to help improve security. The Customer Care team reviews the listings and deletes them if necessary. To provide a faster response to potentially fraudulent listings, the system automatically deactivates listings if they receive a high number of fraud reports.

We have also been reducing the number of contact requests sent to fraudulent listings as of 2021 by increasing the degree of automation for fraud detection and adapting fraud prevention outside of

the Customer Care team's office hours. In particular, we are also working on measures to oppose algorithmic decisions and methods for reactivating accounts by users.

In order to protect our users from data phishing, we offer them the multifactor login, which we have gradually introduced into mandatory activation for users who are particularly at risk. In addition, a risk-based multifactor login has been set up for all users. We are planning to add an ID check for the ImmoScout24 platform in 2023. This will enable data entered by users to be checked for plausibility and will allow us to optimise the quality of data and improve how we prevent fake and fraudulent accounts. We are also evaluating further fraud prevention measures involving means of payment and other identifiers, such as telephone numbers.

The Cloud Security Baseline, our internal instructions concerning the security of cloud applications, encompasses access rules, encryption and continuous monitoring of all cloud resources. In recent years, we have been working to automate security processes so as to be able to respond to risks more quickly. We established a technical audit of security measures in 2020 for this purpose and prioritised this based on risks in 2021 to enable the technical teams to eliminate the most serious risks first.

In 2020, we launched a large-scale quality offensive on our real estate platform. Since then we have not only been protecting the data of our customers and users, but also protecting them against phishing and spam messages with the help of machine learning algorithms and innovative anti-crawling technology. We are also working continuously to identify potential weaknesses in our IT infrastructure even more quickly and test the security of our products even during the product development phase.

To further prevent misuse of our platform, we migrated the entire user administration, registration and authorisation to a modern identity-as-a-service (IDaaS) solution in 2022. As part of this migration, we have simplified the use of multifactor authentication and introduced professional team management for customers. The IDaaS solution also offers more extensive, risk-based, regularly evaluated and activated security measures to protect user accounts from third-party access.

As we make these changes, we also want to raise awareness of security issues among our customers and users. In real terms, we are planning to provide additional informative material on how to use the platform securely. This includes, for example, more information about two-factor authentication.

Aside from the security processes in place, we provide our users with targeted and proactive information on our website sicherheit.immobilienscout24.de. On the website, we answer questions from users, provide information on scams and give details of contacts. In addition, we send out general information material by email and draw the general public's attention to these issues by sharing advisory information with the media.

Treating customers and other stakeholders as partners

We seek a direct exchange with our customers and, with their help, we optimise our products and services together. The Customer Care and Sales departments, as well as the experts in our product development teams, are responsible for supporting our customers and making sure they are satisfied. One objective is to maximise customer satisfaction in terms of the platform's usability, accessibility and inclusivity.

We measure the satisfaction of our private and commercial users with the help of ongoing online surveys on the website and in the apps. In 2022 we analysed more than 35,000 survey responses. Among other things, we ask our users whether they like certain functions and what we can improve. For instance, we are running an ongoing survey around the search experience with ImmoScout24. As well as answering the Net Promoter Score (NPS) and rating scales developed in-house, respondents also have the option to leave comments. We also receive feedback from our users via direct contact

with our sales employees (in the case of commercial customers) and via our customer service (primarily private users).

More transparency: WohnBarometer, city ranking and energy certificates

With the data from ImmoScout24, we offer orientation and transparency in the market as a neutral platform. We want our users and customers to be able to make their decision to rent, buy, sell, let or finance a property on the basis of transparent information about the property market.

To help them do so, we have been publishing the quarterly ImmoScout24 **WohnBarometer** since 2021. The ImmoScout24 WohnBarometer is based on more than 8.5 million advertisements over the past five years on ImmoScout24. Offer prices, as opposed to index values, are reflected here. In addition, the WohnBarometer shows the relationship between supply and demand in order to make price trends easier to understand. The values of the WohnBarometer are statistically adjusted using an algorithm from the field of machine learning and determined for typical reference properties: a two-bedroom apartment of 70 square metres, a condominium with three rooms of 80 square metres, and a single-family house of 140 square metres with 600 square metres of land – each with an average location and features.

Together with the business magazine 'WirtschaftsWoche' and the German Economic Institute in Cologne, we have also been publishing the city ranking for several years: it is a comprehensive performance check of the 71 German cities with more than 100,000 inhabitants, which is published annually. For the city ranking, more than 100 indicators from the areas of economic structure, labour market, property market, quality of life and sustainability are incorporated into the assessment. The ranking consists of three components: level ranking on economic strength, dynamic ranking on economic development and sustainability index on the economic, ecological and social sustainability of the cities. A comprehensive analysis by ImmoScout24 with regard to supply and demand, rental and purchase prices, and advertising durations complements the city ranking.

We help property listers to provide transparent information about the energy efficiency of their properties through our partnership with Energieausweis48. In view of rising energy prices, people looking for properties are paying more attention to this information in order to save energy and the associated costs. We therefore recommend that all listers on ImmoScout24 provide information about energy performance certificates and energy efficiency classes in their listings. In addition to this, the energy performance certificate must be provided at the viewing stage at the latest.



Social

Scout24 as a fair and attractive employer

For more than 20 years we have been an agile, dynamic and multicultural company at which our employees make a difference. Our aim is to promote entrepreneurial thinking and a willingness to innovate, to embrace diversity and equal opportunities, to face the changes in our day-to-day work, to offer tailored training and continuing education formats and to find the best talent for Scout24.

The People, Organisation & Culture team is responsible for HR matters throughout the Scout24 Group. The expanded position of Chief People & Sustainability Officer has been in place since June 2022 (up to May 2022: Chief Human Resources Officer), is represented in the ELT and has overall responsibility for all HR issues (▶ **Responsibility for sustainability**). With the additional responsibility for sustainability, the topics of employees and sustainability are even more strategically linked, as all teams in the People department and also the Sustainability, DEI & Facility Management team report to this role.

In 2022, we focused on creating the best possible working conditions for our employees and further strengthening our corporate culture. In addition, we have further expanded our approach to diversity, equity and inclusion (DEI).

Our corporate culture, our DNA

Everything we do is based on our DNA Culture Code – the jointly defined values and guiding principles of the work we do. The DNA Culture Code applies to all employees throughout the Scout24 Group. The four core values and four leadership behaviours are an integral part of the DNA Culture Code. They determine our culture and demand our commitment to exemplary conduct.



Our core values: we are a data-driven company and are continuously learning; we are proactive, act as one team and treat one another with respect. The core values apply to all employees regardless of the hierarchy level. There are also four leadership behaviours derived from the core values, which translate our value-driven corporate culture into specific conduct for managers. The core values – as well as some leadership behaviours – are anchored in central processes such as the recruitment process, the feedback interviews between employees and managers and the annual performance reviews (▶ **Continuing and refining performance reviews at Scout24**). The DNA Culture Code is also



a cornerstone when it comes to onboarding new employees. The area of leadership behaviours was further expanded in the reporting year (▶ **Strengthening our leadership culture**).

The core values were developed by our employees bottom up in 2019. One highlight of the reporting year in #Learning was our first Learning Day on 16 November 2022, with a total of 500 colleagues taking part both online and offline. The programme included a variety of talks from internal and external speakers. We also laid out books in our Berlin and Munich offices for employees to borrow and then share the content with other Scouts. We introduced another format called 'Learning Time' in January 2022 to encourage personal development. Learning Time is planned by managers with their teams for a half day each month. Each team has the flexibility to decide when Learning Time will take place and what it will be like.

True to our value #OneTeam, numerous events were held last year for and, above all, with the help of our Scouts. At a summer party and a winter party, our employees were able to chat, celebrate and spend time together. Our series of Sofa Nights was also continued. Here, the Scouts can spend their evenings together. In addition to the measures relating to our core values and the DNA Culture Code, initiatives relating to diversity, equity and inclusion (**Diversity, equity and inclusion**) and initiatives relating to training and education (▶ **Training opportunities for our employees**) were important focal points of our work in the reporting year.

Hybrid working model

During the Covid-19 pandemic, we discovered that working from home can be very productive. At the same time, however, working from home can also result in a lack of social and personal interaction and mutual learning. With this in mind, we launched our hybrid working pilot in spring 2022. It combines personal interaction and excellent office equipment with the flexibility of working remotely. In the pilot phase, all employees generally worked on-site in the office for at least two out of five days of the week. This hybrid working model has been made more flexible since September 2022. Instead of an office attendance rate of 40% per week, we now assume an average attendance rate of 40% per month. We pursue an approach based on trust and communication: the teams organise themselves and decide which days they come to the office.

In addition, in certain cases, employees may work from other EU countries for up to three months per year and from non-EU countries for up to one month per year. In 2022, we introduced our own tool for this process.

We value our employees' feedback

In our annual Engagement Surveys, we ask our employees to tell us what they expect from a working environment and how satisfied they are with Scout24. At 86%, the participation rate for the Scout24 Engagement Survey in September 2022 was on a par with the previous year. A total of 86% of employees at FLOWFACT took part (November 2021: 84%), while the figure for immoverkauf24 was 89% (2021: 91%). Compared to 2021, employee satisfaction as measured by the overall index (Engagement Score) was significantly higher than in the previous year at Scout24. In contrast, the index for FLOWFACT only increased slightly, while for immoverkauf24, it fell slightly.

In order to receive targeted feedback from our employees on the topic of DEI, we once again carried out an inclusion survey in the year under review. The online survey held in November 2022 gave us insights into various aspects of diversity within the company. It has also given us more opportunities to measure inclusion and highlight fields of action (▶ **Diversity, equity and inclusion**).

In addition, our feedback options were supplemented by an Upward Feedback Survey for the first time in 2022 (▶ **Strengthening our leadership culture**).

Various offers for our families

Our cooperation with the family service pme Familienservice is an important part of helping all our employees to balance their private and professional responsibilities. The pme service portal offers information, individual advice and support in different phases of life – whether it is about caring for children, caring for relatives or challenges in difficult situations. Scout24 covers the costs, in particular for advice and agency fees in the event of a need for care. The family service provides all of its benefits anonymously and the company does not receive any information about the recipients, including in the billing information.

In order to give employees the opportunity to bring their children to the office in the event of a care shortage, we also set up a children's playroom at our Berlin office in 2022. It is equipped with games for different age groups.

Fair remuneration

In 2022, we again conducted regular remuneration analyses. For ImmoScout24 and Scout24 SE, we calculated the ratio of the average remuneration of our male and female employees according to hierarchy levels and functional areas. This process takes place at least once a year and, by default, after salary reviews. All job profiles of staff at Scout24 SE and Immobilien Scout GmbH were taken into account during the process. Immobilien Scout Österreich GmbH, Zenhomes GmbH, immoverkauf24 GmbH, FLOWFACT GmbH and Propstack GmbH cannot currently be integrated into the analysis for methodological reasons. Positions that are only held by one male or female employee are not included. The results were weighted by calculating the percentage deviation per position, multiplying this by the total number in the relevant profile and adding it up for the total number of people.

From the ongoing analyses and the adjustments based on these, we do not see any substantial aggregated pay gaps between male and female employees. More information on Scout24's remuneration system – especially with regard to the Management Board and the Supervisory Board – is presented in the compensation report which is part of the annual report.

Employee development and further training

Scout24's people development strategy

The continuous personal development of our employees is one of the core values of Scout24. We invest in the training and education of our colleagues and support their development with personalised opportunities. Scout24 is synonymous with interdisciplinary, flexible, independent, creative, innovative and international work. Our people development strategy encompasses all projects, initiatives and objectives relating to employee development at Scout24. The People Development team manages employee development and is responsible for providing a modern, needs-based training and development environment for all employees and our future executives.

Continuing and refining performance reviews at Scout24

In order to promote dialogue between managers and employees and highlight individual development opportunities, we conduct regular feedback meetings entitled 'MyDialogue'. These have been scheduled to take place twice a year. Performance is assessed once a year, ensuring cross-calibration. The managers share the results with their colleagues in person. Employees can also view the content of their feedback meetings and the performance appraisal in the Workday personnel management tool. In 2022, 88% of our employees² used the MyDialogue discussion opportunity (2021: 87%). An integral part of MyDialogue is the development talk, which is a forum for managers and employees to discuss development opportunities and individual measures. We also

² FACT GmbH, Immobilien Scout GmbH, Immobilien Scout Österreich GmbH, Scout24 SE, immoverkauf24 GmbH.

use the resulting fields of development to determine the specific need for advanced training. An analysis of the existing performance management processes was carried out in 2022. Based on this feedback, an update is planned for 2023.

Strengthening our leadership culture

We want to support the work our managers do to the best of our ability and further strengthen our leadership culture. For our managers, the aim is to promote high performance with the help of an inclusive, empathetic culture. On the basis of our Scout24 DNA Culture Code, we refined our definition of 'great leadership' in the year under review and enriched it with external research results. In a collaborative process with our managers, their feedback has also been incorporated into this new definition, making it more precise and easier to use.

We offer our managers a variety of advanced training opportunities. Role-specific, individual development needs are covered in a variety of formats. In 2022, we converted the team lead training course 'Foundations of Great Leadership', which was launched virtually in the previous year, into a face-to-face event format and expanded it thematically. With the training, which teaches the basics of leadership as well as relevant tools and methods, we were able to train 73 of 97 team leads. Training courses on relevant topics such as 'assertiveness' and 'leader as coach' have been added to the portfolio for experienced managers. We also piloted a 'Strategy & Ambition' training course. With these formats, we were able to reach a further 46 managers. In addition two events for our managers were held in the form of the Leadership Summit and the Teamlead Summit, which were devoted to discussing strategic and HR topics. In May 2022, we also conducted an Upward Feedback Survey for the first time in which employees were able to give feedback on their direct manager. We have also introduced voluntary 360-degree feedback for managers on the basis of the Great Leadership model. Since May 2022, our new team of Organizational & Leadership Coaches has supported executives in their personal development at Scout24.

Our team of coaches designed the new 'Leader as Coach' training for 2022, where managers learn how to lead their teams to better results. In a pilot group of eight participants, four modules over a period of 12 weeks taught content and collected feedback on the training. The training was rated 4.9 out of 5 by the participating managers with regard to the applicability of the content in their daily lives. In 2023, the training is to be further developed with the help of feedback and carried out in two further groups, each with around ten participants. In addition, advanced modules are being planned that are linked to the 'Leader as Coach' training. In addition, we were able to resume our exclusive 'Grow!' training programme for junior staff in 2022. The aim of the programme is to give our talents the opportunity to get to grips with the topic of leadership at an early stage and to prepare them in good time. In the year under review, 12 talented people took part in the programme, which we would like to continue in 2023.

In addition, we offered our managers topic-specific learning nuggets and provided various management tools on a 'magic tools board'.

Training opportunities for our employees

The learning management platform Scout24Academy is available to our employees for personal training (▶ **Key figures on further training hours**). The overarching goal of the Scout24Academy is to compile all relevant training courses related to Scout24 in one place, from in-house seminars to specific training from the various areas to online courses. Language courses are also an important component. The virtual learning platform also offers the opportunity to exchange ideas and learn from one another, as employees can use the content to create their own playlists or form learning communities on specific topics.



Diversity, equity and inclusion

At Scout24, we value and promote the diversity that our employees bring to the company in terms of individual characteristics, talents and perspectives. After all, we are convinced that this diversity is the basis of our success. People can only do their best if they feel safe, appreciated and respected as a person. Everyone is welcome – regardless of gender, gender identity, sexual identity, skin colour, ethnic origin, nationality, descent, religion or belief, disability, age or marital status. Scout24 aims to provide all employees with the best possible support and encouragement. With our 58 nationalities (as of 31 December 2022, including students), we embrace diversity and want to further strengthen diversity within our company.

Our position on diversity, tolerance and equal opportunities is set out in our company-wide Code of Conduct. We take a zero-tolerance approach to any and all types of discrimination against employees, applicants and business partners.

In addition, we have been taking part in the Gender Equality Index survey by Bloomberg since 2020 to provide transparency about DEI at Scout24. We recently significantly improved our Bloomberg Gender Equality Rating Score from 47.6 (2020 data) to 58.2 (2021 data). We will also publish a Scout24 DEI report for the first time in spring 2023.

Managing and encouraging diversity

The ELT is responsible for DEI at Scout24. The Management Board is represented in the ELT. The role of the Chief People & Sustainability Officer was added to the ELT in June 2021, bringing more importance to HR topics as well as DEI. The ELT is supported operationally by the Sustainability & DEI and People, Organization & Culture departments.

In 2020, we drew up our diversity, equity and inclusion strategy, which consists of three pillars:

- Inclusive leadership and culture (including corporate and leadership culture)
- Equitable talent processes and development
- Value-driven business

Our measures are based around these pillars. These are particularly visible in our four key activities. This includes HR processes, i.e. recruiting/talent acquisition, employee loyalty and employee development. With regard to the fourth key aspect of awareness, we want to make our employees aware of what DEI means at Scout24 and how every single one of us can contribute to increased diversity and an inclusive working environment. In the year under review, we also conducted a voluntary inclusion survey for the second time. The aim was to find out more about various attributes and about how these relate to aspects of inclusion and belonging.

We focus on all diversity characteristics. This is also reflected in our targets: for 2022, we had set ourselves the target of having 50% of our newly hired employees be women or non-binary people. In addition, our aim was for 25% of new hires to cover another diversity characteristic, such as nationality or disability.³ As of 31 December 2022, we recorded a 47% share of new hires for the companies included in the target set, which is just below our goal. In 2022, 40% of our newcomers also covered another diversity feature, thus exceeding our second target. By the end of 2025, we want to have achieved gender parity in our workforce (► **ESG framework**). Furthermore, for 2022, we had set ourselves the target of increasing the proportion of women and non-binary people in management positions from 37% to 39%.⁴ With a figure of 34.3% at the end of the year, we did not reach this goal. Looking ahead, we want to increase this figure to 43% by the end of 2026 (> *ibid.*).

³ Both targets were adopted in 2021 for Scout24 SE, ImmoScout24 DE and AT, FLOWFACT and immoverkauf24. They therefore deviate from the scope of consolidation in the non-financial statement 2022.

⁴ The scope of consolidation considered at the time comprised ImmoScout24 DE and AT, Scout24 SE, FLOWFACT and immoverkauf24 (excluding Propstack and Zenhomes). If we only include these companies in the analysis, the proportion of women in management positions is 35.38%.

Against this backdrop, for example, in our 'Grow!' development programme, we have focused on a balanced participant structure. We will also pilot an internal coaching programme for women at Scout24 in 2023. Other HR processes will be put to the test in 2023 with this in mind.

It is important to us to avoid infringing on the principles of equality from the outset and to contribute to greater diversity and inclusion in society. For this reason, we rely on prevention in particular alongside our Group-wide Code of Conduct and various complaint mechanisms. Thus, in 2022, we conducted mandatory anti-discrimination training sessions in German and English for all employees of Scout24, ImmoScout24 Germany and Austria, and FLOWFACT as part of our compliance training. This ensures that employees engage with the topic regularly. Our Scout24Academy learning platform also features playlists with training on topics such as discrimination, unconscious bias and racism.

If, despite our efforts, there should be concerns or suspicions, we call on all employees to report them immediately. They can do this directly in person or via the compliance hotline. Information can be given anonymously to our external ombudsperson. We endeavour to resolve any problems or possible incidents that arise respectfully, confidentially, quickly and with the utmost care. We are not aware of any incidents of discrimination in the reporting period.

Inclusive leadership and culture

We want to make it clear both internally and externally that DEI continuously plays a significant role at Scout24. To ensure this, we have embedded the topic in our core values and refer it at all key points of contact with (potential) employees: on the careers website, on social media channels, in the application process, during onboarding, on the intranet and in various internal communication channels and events. To encourage dialogue about this we have communities in which members share certain identity traits or life experiences. They also serve as a voice within the company. In addition to the existing Diversity, LGBTQIA+ and Parents groups, a new company-wide Women group and a BIPoC group were founded in 2022.

We also took various measures in 2022 to raise further awareness and train employees on the topic of diversity and inclusion:

- Diversity and inclusion are regular topics in our company-wide meetings (townhall and all-hands meetings).
- In March, the Mental Illness Awareness Week offered training on various mental health conditions and support for colleagues with mental stress in the workplace. In total, we recorded just over 930 participants.
- In June, Diversity Week was held with a variety of training sessions, including on menstrual awareness, classism, anti-racism, gender diversity and toxic masculinity. A particular focus of the week was on the concept of 'allyship', which was discussed across all events. In total, we registered around 780 people taking part in Diversity Week.
- A second Learning Day was held in November 2022. Amongst other things, we conducted training courses on the topics of prejudices and privileges, mental resilience and demeanour (► **Our corporate culture, our DNA**).
- Leadership Summit 2022 for all managers (from 'head of' and 'director' level up) and Teamlead Summit 2022 (for team leads and leads without HR responsibilities). The programme for both events included a presentation and an interactive group exercise which focused on the topic of inclusive leadership. Taking into account the current challenges facing the company, the elements of our new definition of leadership and its application were discussed and focus areas were defined.
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Equitable talent processes and development

Fair HR processes are critical when it comes to promoting diversity and equal opportunities. In order to approach this topic holistically, we are active in the three areas of recruitment and talent acquisition, employee retention and staff development that have already been presented. In the financial year, our main focus was on recruitment and talent acquisition, as 2022 was heavily influenced by the shortage of skilled workers and the ‘great resignation’. This term describes the trend that emerged during the Covid-19 pandemic whereby employees are increasingly questioning their jobs and actively looking for new ones. These circumstances led to a temporary increase in the employee turnover rate during the financial year (▶ **Key figures on the employee turnover rate**), but they did not have any lasting consequences for the company due to our recruitment performance. However, in order to be able to derive further measures if necessary, the reasons for leaving our company are often determined by our HR business partners.

In 2022, a total of 378 people (headcount) joined Scout24 including students (▶ **Key figures on terminations and new hires**). By creating a data dashboard for all key recruitment metrics, we are now able to map our recruitment performance in real time. In this way, inefficiencies can be avoided in a targeted manner. We are also involved in professional networks for women – especially women in tech – and networks that focus on LGBTQIA+. The Scout24 Group employed people from 58 nationalities as of the reporting date 31 December 2022, which represents an increase of 9% compared to the previous year (2021: 53). Overall, these figures correspond to an internationality rate of 23.58%. Colleagues from Germany and Austria are not included in the calculation of the internationality rate.

Our candidate satisfaction rate also increased by a total of 6% in the reporting period and our Kununu and Glassdoor ratings increased by 0.2 points each. Intensified employer branding and more active use of social media have boosted our profile as an employer on LinkedIn by 21% in terms of our follower figures.

Value-driven business

DEI should be reflected not only internally but also externally in the business and business processes at Scout24. To this end, we are in close contact with our cooperation partner Sozialheld*innen e. V. in Berlin which engages for barrier-free accessibility and the inclusion of people with disabilities (▶ **We maintain long-term partnerships**). In 2022, we also organised various learning sessions on the inclusion of people with disabilities.

Since inclusion manifests itself strongly through language and ImmoScout24 is the market leader with correspondingly large reach, we have been using gender-inclusive language since 2021 both in our active internal and external communication and on our traffic-relevant pages. In particular, we want to raise awareness among our users and customers of what discrimination exists in the property market and what they can do about it. For this purpose, we provide a detailed guide on this. Our various efforts to combat discrimination in the housing market were recognised by the Federal Anti-Discrimination Agency as ▶ **best practice examples** in 2022.

Society

As part of our corporate responsibility, our aim is to make an active contribution to society. To this end, we have defined two longer-term priorities in terms of our social commitment, donations and sponsorship: supporting homeless people and promoting diversity, equity and inclusion. Donations to political parties, political organisations and individuals are excluded. Our employees are a driving force behind our social commitment and are involved in social projects during their working hours. We also maintain long-term partnerships with various stakeholders.

Aid to Ukraine

In order to support refugees from Ukraine in their difficult life situation, we have set up a website on our ImmoScout24 platform, on which free accommodation for refugees can be advertised. We have also provided free advertising space on ImmoScout24 for aid organisations in order to increase the reach of their appeals for donations and help. Our employees from Ukraine had the opportunity to take time off from work with full pay in order to support their families. In addition, a donation was made to Aktion Deutschland Hilft, whose alliance organisations organise emergency aid on the ground.

Corporate volunteering

Sustainability & DEI Management is supported in the area of social engagement by a cross-site Cares team of particularly committed employees. Together, they organise corporate volunteering projects and donations. In the financial year, for example, a blood donation campaign with the German Red Cross, a clothing donation to associations caring for the homeless and the annual Christmas wish tree campaign for socially disadvantaged children were implemented.

As part of our annual corporate volunteering concept Social Summer, employees throughout the company work on social projects during summertime. All employees are eligible to participate regardless of their employment relationship or weekly working hours. Over the course of the initiative, which runs for several months, everyone has a time quota of eight hours in total and can make flexible use of it – as part of a team or individually – all at once or spread over various dates or projects. In the 2022 financial year, our commitment focused not only on supporting houseless and homeless people, but also on helping refugees. During the entire 2022 campaign period, our employees dedicated more than 530 hours to a total of 16 selected projects.

Following its founding in 2021, we also continued our **HOME STREET HOME** initiative – a cooperation between the foundation DOJO Cares with its ONE WARM WINTER homelessness initiative and ImmoScout24. Together, we help people who do not have a roof over their heads to find somewhere to live. To this end, we inform landlords about the advantages, processes and backgrounds of housing-first concepts and place targeted applications from clients of housing organisations in every suitable German and Austrian apartment advertisement on ImmoScout24.

Our employees also got involved again at the Berlin Social Academy, which was launched ten years ago by Scout24 as an annual campaign. During the anniversary project week in September 2022, 44 workshops and seminars were offered for stakeholders from non-profit organisations. A total of 64 speakers shared their knowledge pro bono. Four of our employees took part in courses on strengthening diversity, equal opportunities and inclusion in organisations, tips on how to create job adverts and an introduction to the TikTok platform. The Berlin Social Academy is organised by a sponsoring circle, which in 2022 included eight private-sector companies from Berlin, among them Scout24. In total, the Berlin Social Academy received around 1,500 course registrations from over 500 non-profit organisations in the reporting year.

We maintain long-term partnerships

We have been working closely with the Berlin-based association Sozialheld*innen e. V. for over ten years. This charitable organisation calls on people, institutions and businesses to include people with disabilities as a target group for a wide range of products and services, as well as in the labour market – and enable them to take part as equals in the process. Under our partnership, we have provided the association with rooms, infrastructure and technical expertise at our Berlin office for a number of years. In return, Sozialheld*innen helps us to be a good employer for people with disabilities and make our products and services even more accessible to people with reduced mobility and vision impairments. Examples of this include more detailed search criteria and the integration of a wheelchair accessibility map on our platform ImmoScout24.

In 2022, we will once again be supporting Little Home e. V. The association manufactures small, mobile homes made of wood, creating safe havens for people who currently don't have a roof over their heads. In addition to financial support, an ImmoScout24 team took part in a house construction campaign in summer 2022. Together with nine other teams, we succeeded in setting a **world record** for the 'most participants in a one-day social mini-house construction project'.

In the financial year, we entered into a new partnership with the Berlin city mission (Berliner Stadtmission). The headquarters of this non-profit organisation are located in the immediate vicinity of our Berlin office building. Every day, they provide homeless people with basic necessities such as food and clothing. In winter, the city mission also offers several emergency shelters throughout Berlin. In addition to a clothing donation in November, the organisation also received monetary donations for the maintenance of emergency shelters, medical care for houseless and homeless people, and hygiene products distributed to refugees at Berlin Central Station.

We also have a long-term partnership with AfB Social and Green IT. AfB Social and Green IT takes our used company hardware, refurbishes it and then remarkets it. Devices that cannot be remarketed are disassembled and recycled properly. We donated 991 IT devices to AfB in 2022, saving 71,594 kg CO₂e in greenhouse gas emissions. At the non-profit organization, 45% of employees are people with disabilities.



Energy & climate protection

In addition to land-use changes, the increasing amount of greenhouse gases (GHG) worldwide is responsible for ongoing global warming. The resulting change in our climate is one of the greatest challenges of our time. That is why it is important to us to determine the greenhouse gas emissions and negative environmental effects caused by our actions and to reduce them to a minimum in the long term. As part of this year's validation of our materiality analysis, we identified the two main topics: 'energy' and 'climate and emissions' as material.

Responsibility for environmental management and climate protection at Scout24

In 2022, the Central Administration & Facility Management and Sustainability & DEI teams were merged into one department. The aim is to jointly design and manage environmental and climate-relevant measures, initiatives and processes even more efficiently and effectively as part of the company-wide climate strategy. The Sustainability, DEI & Facility team reports directly to Dr Claudia Viehweger (CPSO). Depending on the issue at hand, other specialist departments are also included, such as Purchasing.

The Management Board is in charge of adopting the climate strategy and the related targets for Scout24 SE. It follows the recommendations of the Sustainability, DEI & Facility team. The climate strategy is also an important part of our ESG framework, which was further developed in 2022 on the basis of the previous sustainability programme and will be updated annually in future ([► ESG Framework](#)).

Our climate strategy is based on our energy consumption and the greenhouse gas emissions we cause, which we have been calculating and analysing annually since 2018. Regularly monitoring our consumption and emissions and ongoing improvements to data quality help us to systematically prevent and reduce CO₂e emissions and to advance the strategy for our climate targets. Since some necessary documents for the calculation do not reach us until the end of the following year, we always have a one-year delay when calculating our emissions data.

Tracking our carbon footprint

We began tracking our carbon footprint in 2020. On the basis of the Greenhouse Gas Protocol (GHG Protocol), we prepared the first overview of our carbon footprint retroactively for 2018. In this basic balance sheet, we have taken all three scopes into account – only reporting on Scopes 1 and 2 is mandatory under the GHG Protocol. The selection of the emission categories falling under Scope 3 represented a selection of all possible categories and was based on the availability of reliable data at the time as well as on the criteria of materiality for the business model.

Since then, the Scout24 Group has continued to grow. In 2022, we therefore subjected our previous emissions calculation to a multistage review. As part of a review process, the organisational boundaries of the companies in the Scout24 Group were redefined with effect from 31 December 2021; immoverkauf24 GmbH, with its offices in Hamburg and Vienna, and the Austrian location of Immobilien Scout GmbH were integrated for the 2021 financial year. As a result, the scope of consolidation for our carbon footprint in 2021 differs from the non-financial statement 2022.

In a second step, the Scope 3 emission categories were reviewed for their relevance, materiality and data availability as operational limits. The calculation of our CO₂e footprint for 2021 now also includes

information on emissions caused by our purchasing of IT equipment, purchased services such as consulting and external programming, as well as hotel accommodation for our employees. In addition, we report the greenhouse gas emissions caused by our marketplaces on the product side. Website hosting, our data transfers and the use of marketplaces via our users' devices all contribute to this number.

Due to the re-evaluation and further development of organisational and operational boundaries, our carbon footprint for 2021 is only partially comparable with previous years, but the results show the most important trend.

Based on the calculated CO₂e footprint for 2021, it can be seen that we reached and even exceeded our previous reduction target earlier than originally calculated. When we started tracking our carbon footprint, the aim was to reduce absolute GHG emissions from the Scope 1, 2 and 3 emission categories included at the time by 60% by 2025 compared to the base year 2018. In 2022, the MSCI **Implied Temperature Rise** rating also confirmed that this target corresponds to a 1.5-degree reduction pathway. Compared to the base year 2018, GHG emissions in the 2021 financial year have already fallen by **around 75%**.

Our key measures to improve energy efficiency and reduce emissions

In 2021, our business activities caused 1,415 metric tonnes of CO₂e, or 1.66 metric tonnes per employee. Emission intensity in relation to turnover (tCO₂e/EUR million Group sales) was 3.64. As a result, we have emitted around 42% less CO₂e than in 2020 and have a comparatively low CO₂e balance overall.

We have achieved this primarily through the following measures:

- Switching to electricity derived from renewable energies (we have been sourcing 100% green electricity at our Munich and Cologne locations since 2018, and in Berlin since the start of 2020),
- Discontinuing use of our own data centres in favour of a cloud-based solution,
- Converting our vehicle fleet to 81.6% electric vehicles (as of 31 December 2022, all companies in the NFE group of consolidated companies for Germany and Austria), and
- Changes in the mobility behaviour of our employees.

In addition, a methodological adjustment and improved data basis over the years contributed to the result. Due to the incomplete data basis for accounting for our emissions in the first few years, we have used conservative estimates in some cases. After improving the data basis over the past few years, we were therefore able to report a reduction in corporate GHG emissions to some extent, without actually achieving them through reduction measures. In addition, some of the reduction can be attributed to the exceptional effects of the Covid-19 pandemic.



Our travel policy has been in force since July 2021, prioritising rail as a means of transport and providing for flights within Germany only if the journey cannot be covered by train within 4.5 hours. The guidelines also encourage employees to organise virtual meetings more often. To this end, we provide comprehensive video and web conferencing systems in appropriately optimised rooms at all

locations – and with success: for example, CO₂e emissions from business travel fell by 25% in 2021 compared to the previous year – also boosted by the Covid-19 pandemic, of course. Employees also saved CO₂e on journeys to and from the workplace. To create further incentives in this regard, we have been offering the employees of Scout24 SE and Immobilien Scout GmbH a monthly mobility allowance since mid-2022. This can be used to lease up to two bicycles or to use public transport. Employees who are entitled to a company car receive a financial subsidy from us if they have proven that they have installed an electric charging station in their home.

In this fiscal year, we began offsetting a small proportion of our emissions from the procurement of unavoidable print products retroactively for the 2021 financial year. This includes, for example, the SCHUFA information provided by our customers. In order to reduce the resulting emissions elsewhere, we decided to invest in a gold-standard-certified multi-award-winning climate protection project in Tanzania that fits well with our understanding of social responsibility. Together with locally trained technicians, the project partner installs high-tech solar home systems (SHS) on-site. Each SHS includes a solar panel, a battery, a light source and a mobile phone charger. The SHS provides a clean alternative to fossil fuels, especially for low-income households and small businesses, and enables people to improve their living conditions. In addition to our compensation project in Tanzania, we voluntarily acquired MoorFutures certificates and thus participated in the restoration of the wetland called Königsmoor in Schleswig-Holstein. Intact wetlands not only have high and long-term CO₂e storage potential, but are also amongst the most productive ecosystems in the world. In accordance with the provisions of the GHG Protocol, the amount of compensated GHG emissions is not included in the balance sheet, but is voluntary.

Sustainable building properties are an important factor when we choose our office buildings. In Munich, we work in a building whose features earned it the gold certificate from Leadership in Energy and Environmental Design (LEED) – a rating system for energy-efficient construction – in 2019. In the long term, the Berlin office building – which Scout24 moved into at the end of November 2020 and accommodates up to 800 employees – should also contribute to further reducing environmental pollution. With its ecologically sustainable design and high energy efficiency, the building meets high sustainability standards and was thus certified according to the platinum standard from the German Sustainable Building Council (DGNB) in October. In 2021, it was also awarded the public-choice award from the German Property Federation (ZIA). It is also the first building in Germany set to receive the WELL Gold Core & Shell certificate from the International WELL Building Institute in 2023.

Overshadowed by the global gas and energy crisis, we have identified further potential savings independently of the already sustainable office building at our Berlin location and implemented additional measures to conserve resources. For example, the average temperature of the offices was lowered, any audiovisual technology that could be dispensed with was completely switched off and a new space utilisation concept was developed.

Our new energy and climate strategy: net zero by 2045

In future, we want to continue to do our part to keep the global temperature increase below 1.5°C compared to pre-industrial temperatures. Based on our latest calculations in 2022, we reviewed and further developed our cross-site climate strategy for the German and Austrian subsidiaries of Immobilien Scout GmbH, Scout24 SE, FLOWFACT GmbH and immoverkauf24 GmbH.

In view of a possible end to the pandemic situation in the foreseeable future and potential further acquisitions of Scout24, a further increase in GHG emissions cannot be ruled out. We also want to raise our own level of ambition even further. We have therefore redefined the following objectives:

1. **Short-term:** maintain –60% of absolute CO₂e emissions compared to the base year 2018 across all scopes by 2025, and
2. **Long-term:** by 2045 we will reduce our absolute Scope 1, 2 and 3 emissions by a total of 90% compared to the base year 2018.

These combined short-term and long-term reduction targets are aligned with the SBTi Net Zero Standard, which calls for emissions to be halved before 2030 and a long-term reduction from 90% to 95% before 2050. Achieving these goals requires not only cooperation with all relevant stakeholders and further technological advances, but also societal change with a successful energy transition. With our new targets, we are committed to continuously identifying and implementing potential opportunities to reduce greenhouse gas emissions.

In order to achieve our objectives, we continue to follow the approach ‘avoid, reduce, compensate’. In addition to the already low offsets for unavoidable emissions, we will begin offsetting all remaining emissions by means of certified climate protection projects in 2025. In line with the SBTi Net Zero Standard, offset GHG emissions will not be counted towards target achievement from 2025, but will instead be a voluntary additional contribution to international climate protection. Compensation will not take place until 2025, as we expect the new mechanisms under Article 6 of the Paris Agreement to become operational by then. In particular, the use of authorised offsets under the Article 6.4 mechanism allows us to offset in accordance with the objectives of the Paris Agreement and without the risk of double counting of emission reductions.

For us as a non-manufacturing company, our own energy consumption is an important lever for environmental and climate protection. We want to reduce greenhouse gas emissions by conducting an annual review to identify reduction potential, save energy and increase the purchase of electricity from renewable sources. The following steps are intended to help us achieve our net-zero target defined above:

- To avoid CO₂e emissions, we strongly promote electromobility. For instance, we are planning to convert our entire fleet to electric vehicles and establish a supporting charging infrastructure at the office locations. This has already been implemented in Berlin and Cologne.
- At our locations in Germany and Austria, where we have a direct influence on the choice of supplier, we want to consistently obtain 100% electricity from renewable sources.
- Increased use of climate-friendly means of transport by employees: already today, most of our employees use public transport or climate-friendly alternatives to commute to work. Since November 2022, employees at the Berlin office have also been able to rent bicycles. We want to increase this proportion even further by expanding the mobility allowance.

Depending on the practicality and feasibility, we also want to examine whether the switch to a biogas tariff at the Cologne location, the introduction of a tailored energy management system and any incentives for our employees to switch to green electricity could be additional measures to protect the climate.



Disclosures within the framework of the EU taxonomy

As part of the separate consolidated non-financial report in accordance with Sections 315b and 315c in conjunction with Sections 289c to 289e of the German Commercial Code (HGB), Scout24 is disclosing how and to what extent its economic activities are identified in the EU Taxonomy Regulation (Regulation (EU) 2020/852). The disclosure has been made annually since 2021.

The EU taxonomy is a standardised and legally binding classification system that defines which economic activities are considered environmentally sustainable in the EU. The EU taxonomy is embedded in the 'EU Action Plan on Sustainable Finance', with the aim of directing capital flows into sustainable investments.

The following six environmental objectives have been defined for this purpose (Article 9 EU Taxonomy Regulation):

1. Climate change mitigation
2. Climate change adaptation
3. Sustainable use and protection of water and marine resources
4. Transition to a circular economy
5. Pollution prevention and control
6. Protection and restoration of biodiversity and ecosystems

Thus far, the EU has published guidelines on sustainable economic activities in line with the EU taxonomy ('EU catalogue') for two of the six targets. The description of the economic activity in the delegated acts determines which economic activities can fundamentally be considered. In terms of classifying an economic activity as 'environmentally sustainable' in line with the EU taxonomy, a distinction needs to be made between taxonomy eligibility and taxonomy alignment. The first step is to check whether an economic activity is described in the Delegated Act and is therefore taxonomy-eligible. Only taxonomy-eligible economic activities can be considered 'environmentally sustainable' when fulfilling certain criteria. Accordingly, the second step is to assess whether the economic activities contribute significantly to the achievement of one or more environmental objectives and not significantly impair one or more environmental objectives. After this, compliance with the technical assessment criteria is verified. Finally, a minimum level of social safeguards must be guaranteed. If the conditions are met, an economic activity can be classified as being in alignment with the taxonomy.

As a result of the elimination of an exemption previously granted by the EU, the compliance check for the reporting year 2022 is now mandatory for the first two taxonomy objectives 'climate protection' and 'climate change adaptation'. Compared to the previous year, in addition to the shares of taxonomy-eligible and taxonomy non-eligible economic activities in turnover, capital expenditure (CapEx) and operating expenditure (OpEx), the shares of taxonomy-aligned activities must also be disclosed in specified reporting forms for each key figure.

For the 2022 financial year, all economic activities listed in the EU Taxonomy Regulation 2020/852 were considered for the six environmental targets. We then aligned our products, services and solutions where possible and verified compliance with the Taxonomy's description of activities. The

Delegated Act 2022/1214 of 9 March 2022 on nuclear power and natural gas does not have any impact on the Scout24 Group and therefore does not apply.

In the Delegated Acts 2020/852 and 2022/1214 published so far, no explicit mention is yet made of the central economic activities of Scout24 as a digital company and operator of the digital marketplace ImmoScout24. According to the EU Taxonomy Regulation 2020/852, our fleet and office buildings (see [▶Our key measures to improve energy efficiency and reduce emissions](#)) could make a potential contribution to climate protection.

In addition to direct economic activities, Annex I of Regulation 2020/852 also defines enabling and transitional activities that must be reported for the 2022 financial year.

The FAQ for Regulation 2020/852 clarified that only turnover that relates to enabling activities is to be reported for economic activities in Annex II. Furthermore, for direct economic activities in Annex II of Regulation 2020/852, expenditures for CapEx and OpEx only need to be considered if these substantially reduce the activity’s main physical climate risks.

The following information on the taxonomy-eligible proportions for these identified activities in relation to the relevant total turnover, investments and operating expenses for 2022 relates to the scope of consolidation (see [▶About the non-financial statement](#)) of the separate non-financial report. In accordance with Section 315e(1) of the German Commercial Code (HGB), Scout24 SE prepared consolidated financial statements for the 2022 financial year in accordance with IFRS. The amounts used for calculating the key indicators for turnover, CapEx and OpEx are based accordingly on the figures reported in the consolidated financial statements (see [▶Annual report, Consolidated balance sheet](#)).

Key indicators

Turnover

The share of turnover referred to in Article 8(2)(a) of EU Regulation 2020/852 shall be calculated as the part of the net turnover of goods or services, including intangible goods, associated with taxonomy-compliant economic activities (numerator), divided by the net turnover (denominator) as defined in Article 2(5) of Directive 2013/34/EU. Turnover shall comprise turnover reported in accordance with paragraph 82(a) of International Accounting Standard (IAS) 1, as amended by Commission Regulation (EC) No 1126/2008 (1).

$$\text{Turnover key indicator} = \frac{\text{Taxonomy-eligible net turnover}}{\text{Total net turnover}}$$

The turnover figures reported in the Group profit and loss statement (see [▶Annual report, Consolidated statement of profit or loss](#)) for Scout24 were checked in detail according to the defined consolidation scope and analysed to verify whether they were achieved with taxonomy-eligible economic activities as per Annex I (substantial contribution to climate change mitigation) and Annex II (substantial contribution to climate change adaptation) of the EU Taxonomy Regulation 2020/852. The numerator consists of the total turnover from the taxonomy-eligible economic activities for the 2022 financial year. With regard to the current status of the EU Taxonomy Regulation, the activities of Scout24 in the Delegated Acts do not yet fall within the definition of taxonomy-eligible turnover (0% taxonomy-eligible and 100% taxonomy non-eligible turnover), which excludes alignment with EU taxonomy (0% taxonomy-aligned and 100% taxonomy non-aligned turnover).

CapEx

The share of the CapEx referred to in Article 8(2)(b) of EU Regulation 2020/852 shall be calculated as a numerator divided by the denominator in accordance with points 1.1.2.1 and 1.1.2.2 of Regulation 2021/2178.

$$\text{CapEx key indicator} = \frac{\text{Taxonomy-eligible investments}}{\text{Total investment expenditure according to EU Taxonomy Regulation}}$$

The relevant additions to fixed assets, intangible assets and usage rights for leasing participants in accordance with IFRS 16 during the 2022 financial year were taken on the basis of information in the consolidated financial statements, narrowed down to the relevant additions and examined for taxonomy-eligible individual investments by checking them against Annex I and II of the EU Taxonomy Regulation (see [▶ Annual report, Consolidated financial statement](#)).

The investment costs of Scout24 are classified as taxonomy-eligible due to the economic activities described in the Delegated Act (Annex I/Annex II) 6.5 'Transport by motorbikes, passenger cars and light commercial vehicles' (Annex I), 7.5 'Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings' and 7.7 'Acquisition and ownership of buildings: Buying real estate and exercising ownership of that real estate' (Annex I) and correspond to 13.3% of the total capital expenditure in accordance with the EU Taxonomy Regulation (i.e. 86.7% taxonomy non-eligible capital expenditure). The alignment criteria were assessed in accordance with the CapEx definition (point f) of rights of use by the legal owners in accordance with IFRS 16. Challenges arising from the alignment assessment for Scout24 relate in particular to the availability of the necessary data and information requested by external stakeholders. Other challenges include compliance with the required technical assessment criteria and the DNSH criteria ('Do no significant harm').

The portion of the company's fleet consisting of electric vehicles does not meet the criteria for environmentally sustainable economic activity set out in the taxonomy regulations due to the failure to meet the requirements for the tyres, which must be used for this type of vehicle. Furthermore, the lessor was unable to provide the necessary information on climate risk analyses and compliance with minimum safeguards. Our electric vehicles are therefore not in alignment with the taxonomy. For our rented buildings, with the exception of our Berlin office, we have the energy efficiency certificates from the landlords, but no further detailed information on climate risk analyses or compliance with DNSH criteria. A climate risk and vulnerability analysis was presented to us for our Berlin building, but this was not done in full compliance with the taxonomy guidelines. Our aim is to work with our stakeholders to further develop the processes and documentation necessary for taxonomy in the coming years.

The assessment of the relevant disclosures results in a 0% taxonomy-aligned expenditure share of total investment expenditure (i.e. 100% taxonomy non-aligned investment expenditure).

OpEx

The share of OpEx referred to in Article 8(2)(b) of Regulation (EU) 2020/852 shall be calculated as a numerator divided by the denominator in accordance with points 1.1.3.1 and 1.1.3.2 of Regulation 2021/2178.

$$\text{OpEx key indicator} = \frac{\text{Taxonomy-eligible operational expenditure}}{\text{Direct, non-capitalised costs}}$$

In order to determine the denominator, the accounts of the financial accounting department, which reflect the direct, non-capitalised costs, were considered. This includes the account for research and development, which includes, for example, the costs of internal and external employees working in the area of product and platform development. Accounts for building renovation work, leasing, maintenance and servicing were also included. Leasing primarily consists of rental and company car contracts.

The numerator is derived from an analysis of the taxonomy eligibility of the assets related to the expenses recorded in the above-mentioned accounts.

The operating expenses of Scout24 are classified as taxonomy-eligible based on the economic activities described in the Delegated Act (Annex I/Annex II) 7.7 'Acquisition of and ownership of buildings: Buying real estate and exercising ownership of that real estate' (Annex I) and correspond to a share of 1,4% of total operational expenditure according to the EU Taxonomy Regulation (i.e. 98,6% taxonomy non-eligible capital expenditure; 0% taxonomy-aligned and 100% taxonomy non-aligned operational expenditure). The main focus was on cleaning, maintenance and security services.



Facts & figures

Our energy consumption and emissions

To continuously reduce our energy consumption and prevent emissions we have identified key levers as part of our climate strategy in recent years and have successively implemented these.

The total energy consumption within and outside of the organisation was approximately 3,047 megawatt-hours (MWh) in 2021. Our employees consumed an average of 3.6 MWh of energy per capita in 2021. Consumption was calculated on the basis of direct and indirect energy consumption for 2021. The energy consumption within the Scout24 Group came to about 3,005 MWh in 2021. At 1,379 MWh, purchased heating energy accounted for the largest share thereof. Fuel consumption from vehicles on long-term leases as well as electricity consumption were further material contributors in 2021. There are also relevant areas of consumption that are not caused directly by Scout24. The energy consumption outside of the organisation for 2021 relates to the external charging of our electric vehicles and amounts to approximately 41.7 MWh. Despite the inclusion of two other Scout24 locations, we were able to reduce our total energy consumption by 994 MWh in 2021 compared to 2020. The biggest savings come from discontinuing use of our own external data centres. Furthermore, the change of office space in Berlin has led to a reduction, as the new building no longer uses district cooling. In addition, the switch to e-mobility has contributed to fuel savings.

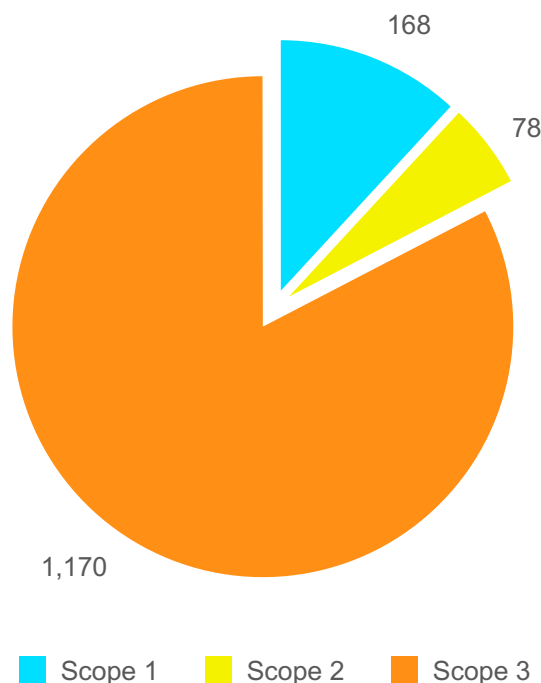
The Scout24 Group's greenhouse gas emissions result, amongst other things, but not exclusively, from the aforementioned energy consumption. The majority of our emissions are attributable to Scope 3 emission sources. In total, the emissions of the Scout24 Group came to around 1,415 metric tonnes of CO₂e in 2021 (total of Scopes 1, 2 and 3). With an annual average of 850 employees in the financial year, the emission intensity was 1.66 metric tonnes of CO₂e (2019: 5.09 metric tonnes of CO₂e, 2020: 3.23 metric tonnes) per capita.

The direct emissions (Scope 1) consist of various components. A small portion of emissions is attributable to emissions from heat generated using gas in Cologne (1%) and a larger share of around 10% is attributable to emissions from fuel consumption. The latter mostly relates to the consumption of vehicles under long-term leases, which employees are also allowed to use for private purposes.

Indirect emissions from electricity and district heat (Scope 2) account for the second-largest share of our emissions. One important and efficient measure for reducing CO₂e emissions in the Scout24 Group is to purchase green electricity. The advanced transition to green electricity is reflected in the low market-based emissions of 27 metric tonnes of CO₂e (Scope 2 – market-based).

Other indirect emissions outside of the organisation (Scope 3) are caused, amongst other things, by commuting and working from home by our employees (a total of 333 metric tonnes of CO₂e). The calculations for commuting are based on an employee survey in which the total emissions were determined on the basis of the number of days worked, the distances travelled, the means of transport used and the number of employees. In addition, a significant proportion of our Scope 3 emissions are attributable to the use of our marketplaces by our users, including emissions resulting from our use of cloud services (combined 369 metric tonnes of CO₂e), our procurement of goods and services (167 metric tonnes) and upstream electricity, fuel and heat (total of 128 metric tonnes of CO₂e).

Our greenhouse gas emissions by scope (in metric tonnes of CO₂e)



Energy consumption (kilowatt-hours)^{1,2}

	2019	2020	2021	Percentage change 21/20
Total	5,511,095	4,041,022	3,047,114	-25%
per capita	6,672	5,381	3,585	-33%
Total consumption within the organisation	4,231,799	3,442,283	3,005,463	-13%
Fuel	1,006,315	802,275	574,621	-28%
Gas	81,377	57,355	78,788	37%
Electricity	1,502,350	862,349	920,368	7%
District heating	1,209,266	1,179,803	1,379,246	17%
District cooling	432,491	540,500	40,513	-93%
Internal charging current	n.a.	n.a.	11,927	n.a.
Total consumption outside of the organisation	1,279,296	598,739	41,651	-93%
Data centres ³	1,279,296	598,739	0	-100%
External charging current	NA	NA	41,651	n.a.

1 The data relate to the following entities of the Scout24 Group: Immobilien Scout GmbH DE and AT, Scout24 SE, FLOWFACT GmbH, and immoverkauf24 DE and AT. The data have been rounded.

2 Changes are also due to an enlarged scope of consolidation and a change in the data basis.

3 Switching to the cloud will no longer consume electricity in data centres in 2021. Scout24 plans to calculate the energy demand from the use of our marketplaces as a key figure in the future.



Greenhouse gas emissions (metric tonnes of CO₂e)

The scope of the audit by KPMG only covered 2021. All figures are shown without decimal portions and rounded accordingly. Due to rounding, the figures may not add up exactly. In accordance with the GHG Protocol, emission categories that were not included in this presentation were not applicable to the companies included in the scope of consolidation or were excluded for reasons of materiality.

Scope	Metric tonnes of CO ₂ e				*% (2021)	Year-on-year comparison (%)	
	2018	2019	2020	2021			
1.1	Heating system (natural gas)	17	16	11	16	1%	43%
1.2	Fleet (diesel; petrol)	192	269	220	152	11%	-31%
1	Total Scope 1	209	286	232	168	12%	-28%
2.1a	Purchased electricity: location-based ⁴	-	-	574	408	29%	-29%
2.1b	Purchased electricity: market-based	536	255	410	27	2%	-93%
2.2	Purchased district heating	184	232	226	48	3%	-79%
2.3	Purchased cooling				3	0%	
2a	Total Scope 2 (location-based)	-	-	800	460	32%	-43%
2b	Total Scope 2 (market-based)	720	487	636	78	6%	-88%
3.1	Purchased goods and services			401	167	12%	-58%
	Office supplies	478	460	68	20	1%	
	Food and drink	256	33	22	15	1%	
	Water	5	5	3	3	0%	
	Data centres	809	862	309	See 3.11		
	Ext. programming	-	-	-	25	2%	
	IT equipment	-	-	-	94	7%	
	Consulting	-	-	-	8	1%	
3.3	Fuel and energy-related emissions	238	259	321	128	9%	-60%
	Fleet	29	41	124	31	2%	-75%
	Heating, cooling	92	115	110	24	2%	-78%
	Electricity	118	104	87	74	5%	-15%
3.6	Business travel	1,429	1,175	230	173	12%	-25%
	Flights	1,356	1,100	161	118	8%	-27%



Scope	Metric tonnes of CO ₂ e				*% (2021)	Year-on-year comparison (%)	
	2018	2019	2020	2021			
Rail	4	7	41	29	2%	-30%	
Hired and private vehicles	69	68	28	10	1%	-64%	
Hotel	-	-	-	16	1%		
3.7	Commuting and working from home	-	-	383	333	24%	-13%
	Commuting	1,424	266	171	155	11%	-10%
	Working from home	-	-	212	178	13%	-16%
3.11	Use of marketplaces	-	-	-	369	26%	0%
	External data centres				47	3%	0%
	Energy requirements of end consumers				322	23%	
3	Total Scope 3	4,638	3,056	1,335	1,170	83%	-12%
	Total	5,567	3,829	2,202	1,415	100%	-42%
	Total result including 10% safety margin added	6,123	4,212¹	2,423²	NA³		
	Emissions per employee	7.25	5.09	3.23	1.66		

¹ Reduction primarily due to improved data basis for employee travel and fewer flights.

² Reduction mainly due to reduced travel due to Covid-19, discontinuation of data centres and improved data base for printed materials.

³ As data gaps have been largely closed, the safety margin of 10% of total emissions in previous years' GHG balances has been eliminated. Due to the low values in the individual (sub)categories of the balance sheet, emissions are only shown without decimals, but without further rounding. During the evaluation, it should be borne in mind that the indirect emissions in Scope 3 in particular are always only an approximation and are partly based on assumptions and standardised factors.

⁴ The total emissions for electricity (location-based) in 2020 also included the district cooling consumption for the Berlin location. In 2021, Berlin no longer had district cooling, which led to a reduction in overall emissions, even though the specific greenhouse gas emissions for the German electricity mix increased in 2021 compared to the previous year. For the 2021 calculation, the supplier-specific emission factors were used for the Hamburg and Vienna locations.

HR structure

The HR indicators are given for the legal entities of the Scout24 Group. The Controlling department evaluates the figures uniformly using the HR information system Workday and the payroll programme. As a rule, we express the number of employees in terms of full-time equivalents (FTEs). These are reported as of the cut-off date (31 December 2022). Active and inactive employees (those on parental leave, long-term sick leave or unpaid leave) are recorded separately, as is the number of students (including interns, apprentices and trainees). Numbers might not exactly add up to the totals indicated due to rounding differences. The figures from the previous year have been recalculated accordingly including immoverkauf24.

In the reporting year, the total turnover rate was 23% (ImmoScout24: 22%, Scout24 SE: 27%). In the dynamic Internet sector, it is quite common for employees to only stay with a company for a few years.

Employees (FTE) by region

	2022	2021	2020
Total employees (FTEs) of Scout24	960	852.1	834.5
ImmoScout24 total	755.1	669.8	649.7
of which ImmoScout24, FLOWFACT, Zenhomes, Propstack and immoverkauf24 (DE)	703.1	627.9	608.9
ImmoScout24 and immoverkauf24 (AT)	51	39.9	39.8
FLOWFACT (CH)	1	2	1
Scout24 (DE)	204.9	182.3	184.8

Fluctuation rate

	2022	2021	2020
Total turnover rate	23%	19%	18%
Scout24 SE	27%	25%	19%
ImmoScout24	22%	16%	17%

Training hours

	2022		
	Managers	Employees	Total
Total hours	5,048	7,805	12,853
Number of learners	261	892	1153
Male trainees	166	435	601
Female trainees	95	457	552
Average number of hours	19.3	8.8	11.1

All our employees are legally entitled to take parental leave. In 2022, 88 employees of Scout24 (2021: 87, 2020: 77 employees) took at least one day of parental leave. Forty-four per cent of the employees on parental leave were fathers (previous year: 44%).

Employees on parental leave

	2022	2021	2020
Total	88	87	77
of which ImmoScout24	51	54	52
Women	25	28	27
Men	26	26	25
of which Scout24 SE	24	20	16
Women	16	14	8
Men	8	6	8
of which FLOWFACT (DE and AT) and Propstack	8	8	7
Women	3	4	5
Men	5	4	2
of which ImmoScout24 AT	2	2	2
Women	2	1	1
Men	0	1	1
of which immoverkauf24 (DE and AT)	1	3	
Women	1	2	
Men	0	1	
of which Zenhomes	2		
Women	2		
Men	0		
Total women	49	49	41
in per cent	56%	56%	53%
Total men	39	38	36
in per cent	44%	44%	47%



Terminations and new hires (FTE)

	2022	2021	2020
Terminations	233.5	125	132.3
of which ImmoScout24	104.5	78	82
Women	38.2%	42.9%	42.2%
Men	61.8%	57.1%	57.8%
of which Scout24 SE	48.7	47	50.4
Women	50.2%	44.0%	35.3%
Men	49.8%	56.0%	64.7%
of which FLOWFACT (DE and AT) and Propstack	31.7		
Women	27.4%		
Men	72.6%		
of which ImmoScout24 AT	4		
Women	75.0%		
Men	25.0%		
of which immoverkauf24 (DE and AT)	13.8		
Women	36.2%		
Men	63.8%		
of which Zenhomes	30.8		
Women	42.2%		
Men	57.8%		
New hires	281.9	134.5	124.4
of which ImmoScout24	111.4	86.6	81.9
Women	48%	55.2%	48.9%
Men	52%	44.8%	51.1%
of which Scout24 SE	59.6	47.9	42.5
Women	46.3%	61.3%	36.5%
Men	53.7%	38.7%	63.5%
of which FLOWFACT (DE and AT) and Propstack	32.9		
Women	38.1%		
Men	61.9%		
of which ImmoScout24 AT	11		
Women	27.3%		
Men	72.2%		
of which immoverkauf24 (DE and AT)	22.1		
Women	68.4%		
Men	31.6%		
of which Zenhomes	45		
Women	42.2%		
Men	57.8%		



EU taxonomy

Reporting forms for non-financial entities

Share of turnover from goods or services associated with taxonomy-aligned economic activities – disclosure for 2022

	Absolute revenue (in EUR million)		Share of turnover (%)		Criteria for a significant contribution												
					Do no significant harm ('No significant impairment')												
					Climate change mitigation (%)	Climate change adaptation (%)	Climate change mitigation (Y/N)	Climate change adaptation (Y/N)	Water and marine resources (Y/N)	Circular economy (Y/N)	Pollution (Y/N)	Biodiversity and ecosystems (Y/N)	Minimum safeguards (Y/N)	Taxonomy alignment share of turnover in 2022	Taxonomy alignment share of turnover in 2021	Enabling activity category	Transitional activity category
A. Taxonomy-eligible activity																	
A.1 Taxonomy-aligned activities																	
Turnover	0.00	0.00															
A.2 Taxonomy non-aligned activities																	
Turnover	0.00	0.00															
Total (A.1 + A.2)	0.00	0.00															
B. Taxonomy non-eligible activities																	
Turnover	447.06	100.00															
Total (A. + B.)	447.06	100.00															

CapEx share of goods or services associated with taxonomy-aligned economic activities – disclosure for 2022

	Absolute CapEx (in EUR million)	Share of CapEx (%)	Criteria for a significant contribution		Do no significant harm ('No significant impairment')								Enabling activity category	Transitional activity category
			Climate change mitigation (%)	Climate change adaptation (%)	Climate change mitigation (Y/N)	Climate change adaptation (Y/N)	Water and marine resources (Y/N)	Circular economy (Y/N)	Pollution (Y/N)	Biodiversity and ecosystems (Y/N)	Minimum safeguards (Y/N)	Taxonomy alignment share of turnover in 2022		
A. Taxonomic activity														
A.1 Taxonomy-aligned activities														
CapEx	0.00	0.00												
A.2 Taxonomy non-aligned activities														
6.5 Transport by motorbikes, passenger cars and light commercial vehicles	0.19	0.55												
7.5 Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	0.63	1.82												
7.7 Acquisition of and ownership of buildings	3.79	10.96												
Total	4.61	13.33												
Total (A.1 + A.2)	4.61	13.33												
B. Taxonomy non-eligible activities														
CapEx	30.00	86.67												
Total (A. + B.)	34.61	100												

OpEx share of goods or services associated with taxonomy-aligned economic activities – disclosure for 2022

	Absolute OpEx (in EUR million)		Criteria for a significant contribution		Do no significant harm ('No significant impairment')										
	OpEx	OpEx share (%)	Climate change mitigation (%)	Climate change adaptation (%)	Climate change mitigation (Y/N)	Climate change adaptation (Y/N)	Water and marine resources (Y/N)	Circular economy (Y/N)	Pollution (Y/N)	Biodiversity and ecosystems (Y/N)	Minimum safeguards (Y/N)	Taxonomy alignment share of turnover in 2022	Taxonomy alignment share of turnover in 2021	Enabling activity category	Transitional activity category
A. Taxonomy-eligible activity															
A.1 Taxonomy-aligned activities															
OpEx	0.00	0.00													
A.2 Taxonomy non-aligned activities															
7.7 Acquisition of and ownership of buildings	0.39	1.42													
Total (A.1 + A.2)	0.39	1.42													
B. Taxonomy non-eligible activities	26.82	98.58													
OpEx	27.20	100													
Total (A. + B.)	27.20	100													

Auditor's report

Independent assurance practitioner's report

To the Supervisory Board of Scout24 SE, Munich

We have performed a limited assurance engagement on the separate non-financial group report (further 'non-financial report') of Scout24 SE (hereinafter 'Scout24' or 'Company') for the period from January 1 to December 31, 2022.

Responsibility of Management

Management of the group is responsible for the preparation of the separate non-financial report in accordance with Sections 315c in conjunction with 289c to 289e HGB ["Handelsgesetzbuch": German Commercial Code] and Article 8 of REGULATION (EU) 2020/852 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of June 18, 2020 on establishing a framework to facilitate sustainable investment and amending Regulation (EU) 2019/2088 (hereinafter the "EU Taxonomy Regulation") and the Delegated Acts adopted thereunder, as well as for making their own interpretation of the wording and terms contained in the EU Taxonomy Regulation and the delegated acts adopted thereunder as set out in section "Disclosure within the framework of the EU Taxonomy" of the separate non-financial report.

This responsibility includes the selection and application of appropriate non-financial reporting methods and making assumptions and estimates about individual non-financial disclosures of the group that are reasonable in the circumstances. Furthermore, management is responsible for such internal control as they consider necessary to enable the preparation of a non-financial report that is free from material misstatement, whether due to fraud or error.

The EU Taxonomy Regulation and the Delegated Acts issued thereunder contain wording and terms that are still subject to considerable interpretation uncertainties and for which clarifications have not yet been published in every case. Therefore, management has disclosed their interpretation of the EU Taxonomy Regulation and the Delegated Acts issued thereunder contain wording and terms that are still subject to considerable interpretation uncertainties and for which clarifications have not yet been published in every case. Therefore, management has disclosed their interpretation of the EU Taxonomy Regulation and the Delegated Acts adopted thereunder in section "Disclosure within the framework of the EU Taxonomy" of the separate non-financial report. They are responsible for the defensibility of this interpretation. Due to the immanent risk that indeterminate legal terms may be interpreted differently, the legal conformity of the interpretation is subject to uncertainties.

Independence and Quality Assurance of the Assurance Practitioner's firm

We have complied with the independence and quality assurance requirements set out in the national legal provisions and professional pronouncements, in particular the Professional Code for German Public Auditors and Chartered Accountants (in Germany) and the quality assurance standard of the German Institute of Public Auditors (Institut der Wirtschaftsprüfer, IDW) regarding quality assurance requirements in audit practice (IDW QS 1).

Responsibility of the Assurance Practitioner

Our responsibility is to express a conclusion with limited assurance on the separate non-financial report based on our assurance engagement.

We conducted our assurance engagement as a limited assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised): "Assurance Engagements other than Audits or Reviews of Historical Financial Information" issued by the IAASB. This standard requires that we plan and perform the assurance engagement to obtain limited assurance about whether any matters have come to our attention that cause us to believe that the Company's separate non-financial report, is not prepared, in all material respects, in accordance with Sections 315c in conjunction with 289c to 289e HGB and the EU Taxonomy Regulation and the Delegated Acts issued thereunder as well as the interpretation by management disclosed in section "Disclosure within the framework of the EU Taxonomy" of the separate non-financial report.

In a limited assurance engagement, the procedures performed are less extensive than in a reasonable assurance engagement, and accordingly, a substantially lower level of assurance is obtained. The selection of the assurance procedures is subject to the professional judgment of the assurance practitioner.

In the course of our assurance engagement we have, among other things, performed the following assurance procedures and other activities:

- Inquiries of group-level personnel who are responsible for the materiality analysis in order to understand the processes for determining material topics and respective reporting boundaries for Scout24 SE
- Risk analysis, including media research, to identify relevant information on Scout24 SE's sustainability performance in the reporting period
- Evaluation of the design and the implementation of systems and processes for the collection, processing and monitoring of disclosures, including data consolidation, on environmental, employee and consumer matters and anti-corruption and bribery matters
- Inquiries of group-level personnel who are responsible for determining disclosures on concepts, due diligence processes, results and risks, performing internal control functions and consolidating disclosures
- Inspection of selected internal and external documents
- Analytical procedures for the evaluation of data and of the trends of quantitative disclosures as reported at group level by all sites
- Inquiries of group-level personnel who are responsible for identifying and assessing taxonomy-eligible and taxonomy-aligned business activities in accordance with the EU Taxonomy Regulation in order to gain an understanding of the respective processes
- Evaluation of the process to identify taxonomy-eligible as well as taxonomy-aligned economic activities and the corresponding disclosures in the non-financial report
- Assessment of the overall presentation of the disclosures

In determining the disclosures in accordance with Article 8 of the EU Taxonomy Regulation, management is required to interpret undefined legal terms. Due to the immanent risk that undefined legal terms may be interpreted differently, the legal conformity of their interpretation and, accordingly, our assurance engagement thereon are subject to uncertainties.

Assurance Opinion

Based on the assurance procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the separate non-financial group report of Scout24 SE, Munich for the period from January 1 to December 31, 2022 has not been prepared, in all material respects, in accordance with Sections 315c in conjunction with 289c to 289e HGB and the EU Taxonomy Regulation and the Delegated Acts issued thereunder as well as the interpretation by management as disclosed in section "Disclosure within the framework of the EU Taxonomy" of the separate non-financial report.

Restriction of Use

This assurance report is solely addressed to the Supervisory Board of Scout24 SE, Munich

Our assignment for Scout24 and professional liability is governed by the General Engagement Terms for Wirtschaftsprüfer (German Public Auditors) and Wirtschaftsprüfungsgesellschaften (German Public Audit Firms) (Allgemeine Auftragsbedingungen für Wirtschaftsprüfer und Wirtschaftsprüfungsgesellschaften) in the version dated January 1, 2017 (https://www.kpmg.de/bscheinigungen/lib/aab_english.pdf). By reading and using the information contained in this assurance report, each recipient confirms having taken note of provisions of the General Engagement Terms (including the limitation of our liability for negligence to EUR 4 million as stipulated in No. 9) and accepts the validity of the attached General Engagement Terms with respect to us.

Berlin, 15.03.2023

KPMG AG

Wirtschaftsprüfungsgesellschaft

(Original German version signed by)

Sternberg
Wirtschaftsprüfer
(German Public Auditor)

Baumann
ppa.

Attachments

Separate non-financial group report for Scout24 SE for the period from January 1 to December 31, 2022

Appendix 1

General Terms and Conditions of Engagement

Appendix 2

Publication details

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