



ESG Questionnaire

November 2025

betssonab

General industry

Please list the industry's three biggest sustainability (ESG) related challenges and briefly describe the process for identifying these challenges:

1. Responsible gaming
2. Business compliance
3. Employee impact

Process:

These three material topics were identified through a materiality analysis where interviews were held with representatives from Betsson's main stakeholder groups, such as investors, analysts, regulatory authorities, and industry organisations, as well as an employee survey. A materiality workshop was also held with C-level management. Together with two additional important topics - Social Impact and Climate Impact - the above topics form Betsson's Sustainability framework. In 2023, Betsson conducted a double materiality analysis as required by CSRD, which confirmed the above and also reaffirmed sub-topics such as data privacy and cybersecurity and AML, which were in fact already part of the sustainability framework.

Does the company have Science Based Targets, reports to the CDP or engages in any other relevant sustainability initiatives?

Yes, Betsson has established three science-based targets aligned with the Paris Agreement for 2030:

- Reduce direct and indirect emissions of greenhouse gases from own operations and indirectly from purchased energy (Scopes 1 and 2) by at least 55% by 2030 from the 2019 baseline level.
- Reduce indirect greenhouse gas emissions that occur in the value chain (purchased energy not included) for Betsson's operations (Scope 3) by at least 15% from the 2019 baseline level.
- Achieve 100% climate neutrality across all operations by 2030.

Have you conducted any preliminary assessments of your company in relation to the EU Taxonomy? If so, what was the outcome?

Yes, Betsson has conducted an assessment of its operations in relation to the EU Taxonomy. As a listed company with subsidiaries employing more than 500 people, Betsson is within the scope of the regulation and has reviewed the applicability of the Taxonomy to its economic activities.

Betsson's core business — providing online gaming, including casino, sportsbook, and other entertainment products — remains excluded from the EU Taxonomy according to Annex II of Commission Delegated Regulation (EU) 2020/852, section 13.1.

During 2024, Betsson updated its Taxonomy eligibility assessment in light of the new delegated acts published in December 2023, which expanded the list of activities substantially contributing to environmental objectives 3-6. Supported by internal experts and external advisers, Betsson performed a renewed screening of all Group activities to determine whether any could fall under the updated Taxonomy framework.

The review concluded that none of Betsson's current economic activities qualify as Taxonomy-eligible under the updated delegated acts. Consequently, Betsson does not report any Taxonomy-eligible turnover, CapEx, or OpEx for the financial year 2024.

Environment

Please list the company's three primary risks related to climate change and list, if any, the company's climate-related opportunities:

Risk 1: With Betsson's business being conducted online, any interruption of electricity for servers or increase in cost for the customer as regards electricity is Betsson's biggest climate risk from a business perspective. It should be noted though that from a historical perspective, the industry has not been sensitive to increase in electricity cost.

Risk 2: Climate change could lead to increased costs for Betsson for example through the increased need for office and server cooling as a result of more frequent heat waves and increased temperature over time.

Risk 3: Increase in carbon pricing and related regulation could increase operational cost.

Climate-related opportunities: A potential opportunity would be that the demand for online entertainment and services could increase further due to climate change, which would benefit Betsson. Increases in energy prices would surely encourage further operational and technical efficiencies.]

Does the firm anticipate any climate related investments, and if so to what extent?

No

Circular Economy: how are purchases and waste managed? If the firm rely on any scarce resources, please describe what efforts are made to mitigate the risk of those resources becoming scarcer in the future, e.g. recycling, reusing substitutes or improved resource efficiency?

The main resource needed for Betsson's operations is electricity (for offices, servers and for customers' use of the Group's services). In its climate roadmap, Betsson has identified servers as one of the main emission sources and is actively working to move to cloud services and to influence providers of both cloud services and on premises services to implement a green strategy as regards electricity source, cooling, age of machine park etc.

Betsson is climate compensating for customers' use of electricity while they're playing on the Group's sites. A global facilities handbook, which describes office processes, is owned by the Facilities Manager. As for waste, most offices have a recycling scheme, and all office waste is weighed or estimated and included in the climate calculations. Development of waste management falls under the Facilities Managers.

Transition-related risks: Does the company anticipate any risks or opportunities due to the transition to a carbon-neutral society? Is there any risk of the company's offer being negatively affected? If yes, is the company well positioned to handle that risk?

Betsson does not see any business risks with a carbon-neutral society. If anything, online entertainment and services could increase further which would benefit Betsson. Carbon pricing might also drive internal efficiencies further. Customers can gamble comfortably from their own home without increasing their climate footprint through travel.

Please disclose Scope 1, 2 & 3 GHG emissions. If not available, do you have a time plan for when to start reporting?

Scope	Category	Activity	2024 (ton CO ₂ e)	2023 (ton CO ₂ e)	2022 (ton CO ₂ e)
1	Direct GHG emissions	Combustion of fuels in stationary and mobile machines	598	224	261
2	Indirect GHG emissions	Purchased electricity, mainly for heating and cooling and to run office space and IT equipment	722	1,027	1,261
3	Other indirect GHG emissions	Mainly purchased goods and services, business travel and use of sold products	5,995	6,083	7,173
Total			7,315	7,334	8,695

Have you set a target to become climate neutral? If so, how have you defined carbon neutrality?

Yes, Betsson has set a target to achieve 100% climate neutrality by 2030, which is one of the key KPIs in the Group's sustainability framework under the Climate Impact focus area.

To reach this target, Betsson:

- Calculates and monitors greenhouse gas emissions across Scopes 1, 2, and 3 in accordance with the GHG Protocol.
- Implements reduction measures guided by validated science-based targets (SBTs) aligned with the Paris Agreement and the 1.5°C pathway.
- Compensates for residual emissions by investing in verified climate-positive projects, covering not only carbon dioxide but also other harmful emissions.

Betsson defines climate neutrality as achieving net-zero climate impact through a combination of emission reductions and verified offsetting. The company also compensates for the electricity used by customers when playing on Betsson's platforms, and offsets more than its total calculated footprint (approximately +10% overcompensation) to ensure a positive net climate contribution.

Please list the company's primary means of making a positive environmental impact or minimising negative environmental impact. List the corresponding UN SDGs. What proportion of sales can be directly linked to selected UN SDGs?

Primary means of making a positive environmental impact / minimising negative impact:

1. **Climate roadmap and action plans to reduce emissions** - Betsson implements a structured climate roadmap with measures across operations, energy efficiency, and supply chain engagement to reduce greenhouse gas emissions in line with the Paris Agreement. Related UN SDG: SDG 13 - Climate Action
2. **Climate compensation through verified climate-positive projects** - Betsson offsets its remaining emissions (including a +10% overcompensation) by investing in certified, climate-positive initiatives that contribute to emission reductions and local socioeconomic development. Related UN SDGs: SDG 8 - Decent Work and Economic Growth; SDG 13 - Climate Action

Proportion of sales directly linked to selected UN SDGs:

Betsson has mapped its business impact against the UN Sustainable Development Goals and identified five SDGs as most relevant:

- *SDG 3 - Good Health and Well-being*
- *SDG 5 - Gender Equality*
- *SDG 8 - Decent Work and Economic Growth*
- *SDG 13 - Climate Action*
- *SDG 16 - Peace, Justice and Strong Institutions*

While Betsson's core business activities do not currently generate direct revenue tied to specific SDGs, the Group's climate roadmap, science-based targets, and investment in certified projects represent its key contributions toward achieving SDG 13.

Social

Does the company have a history of accidents? If so, how have these been managed? Are there any preventive measures, such as policies?

No, Betsson does not have a history of accidents. Betsson employees are working from an office or home environment where neither is prone to accidents. Betsson complies with local workplace regulation in the locations where the Group has offices. A dedicated Facilities team identifies and mitigates any risks in the office environment and conduct risk assessments for example for pregnant employees as well as carry out fire drills etc.

Betsson has a number of policies to support employee health and wellbeing, such as: Work Environment Policy, Wellness Policy, Substance Abuse and Problem Gambling Policy, policies for insurance, sick leave and disability, Equality, Anti-Harassment and Anti-Victimization Policy etc.

Number of incidents of discrimination: Zero.

Number of incidents of harassment: Zero

If applicable, state the company's targets for gender and cultural equality and indicate the relevant split of men/women at every level of the firm, particularly the Board of Directors and management team:

One of the targets in the framework focus area Employee Impact is: At least 40 % women at management level. In 2024, Betsson had 33 % (31 %) women people managers in total, and 24 % (22 %) women at executive management level. The Board of Directors of Betsson AB has 43% female members (43%).

Does the company conduct any community engagement activities aside from those directly connected to the business?

Yes. Betsson has local social impact committees in several of the countries where the Group has offices. These committees collect and suggest community engagement initiatives. Every six months, the Social Impact Board, which is a C-level decision forum, gathers to review projects, approve and allocate resources. Projects are then typically carried out locally and where relevant communicated internally and externally. See <https://www.onebetsson.com/csr/>

How often does the company conduct audits of its suppliers? How often do you discover incidents not compliant with your code of conduct?

Betsson has defined a Supplier Due Diligence process which executes a Supplier Audit to identify and manage potential corruption and bribery risks (GRC Anti-Corruption Assessment) and comply with global anti-money laundering (AML), Combating the Financing of Terrorism (CFT), Vendor Due Diligence (VDD) and know your supplier (KYS) standards. This audit, based on Moody Analytics' Compliance Catalyst KYC platform, is executed during the onboarding process and is reviewed yearly for any active supplier unless a specific alert requires timely review to assess any change within the risk level of the supplier. This audit process triggers, when required, an escalation and approval flow (including but not necessarily limited to various corporate stakeholders like Procurement, Legal, Compliance and GRC) which contributes, as an independent process, to the overall supplier management activities included in the Procurement Business Process. Betsson has a general code of conduct which also applies to suppliers and is available on the company's website at <https://www.betssonab.com/governance/corporate-policies>. A specific Code of Conduct for Suppliers was approved and introduced in October 2025.

Please list the firm's (1-2) primary means of making a positive social impact or minimising negative social impact. Please list the corresponding most relevant UN Sustainable Development Goals. What proportion of sales can be directly linked to selected UN SDGs?

***Mean 1:** Responsible gaming measures: Dedicated Responsible Gaming Team, competence, mandate, processes, monitoring tools and routines in place, intervention by the RG Team when needed, a wide range of customer facing tools for safer gaming available. - SDG 3 Good Health and Well-being*

***Mean 2:** Corporate community engagement according to Betsson's Social Impact Framework. The focus areas in the framework are Sports, Diversity and Environment - SDG 3 Good Health and Well-being, 5 Gender equality and 13 Climate action*

***Proportion of sales directly linked to selected UN SDGs:** At the moment, Betsson does not measure sales in correlation to the UN SDGs.*

Governance

Do all staff members receive continuing education on anti-corruption? Is there an external whistle-blower function? Are there any ongoing or historical incidents involving corruption, cartels or any other unethical business conduct? Have any preventive measures been taken?

Yes, all Betsson employees need to go through a yearly, mandatory anti-corruption training. In 2021, an Anti-Corruption Policy was adopted by the Board. To our knowledge, there have been no incidents involving corruption.

Betsson strives to ensure that all employees feel safe about reporting potential problems or wrongdoings to their line manager or to the Human Resources department. Since 2015, Betsson has therefore had a standalone, external whistleblowing system where employees can anonymously report any irregularities within the Group. Two senior executives in Betsson AB have access to the system and decide what actions are required. Two members of Betsson AB's Board of Directors are notified of any reports as part of their supervisory role. For 2024, no cases were reported. Any cases are dealt with according to a set process. A summary of Betsson's Whistleblowing Policy can be found on www.betssonab.com.

Betsson has further improved its global whistleblowing channel by implementing a new whistleblowing framework in line with the Whistleblowing Directive (2019/1937) and has established various local whistleblowing channels in accordance with applicable national

legislation. This has been done to preserve the highest standards of professionalism, integrity, and ethical behaviour as well as to prevent or reduce the risks of unlawful or improper practices by granting a safe and confidential way to report any perceived wrongdoings. Work on establishing local operational procedures has been finalised as well as the activation of the respective channels. To our knowledge, there is no history of cartels or unethical business conduct.

Please state the firm's business tax residence (i.e. where the firm pays tax) and explain why that specific tax residence was chosen.

On a group level, Malta. Within the group, Betsson has several subsidiaries with different tax residences.

How many independent members sits on the Board of Directors?

The composition of the Board of Directors of the Company complies with the requirements of the Code regarding independent members. There are six Board members (86 percent) who have been elected by the General Meeting and are independent in relation to the Company, and four Board members (57 percent) have been elected by the General Meeting and are independent of the Company's major owners.

Please state if and to what extent, the company has transactions with related parties:

The Parent Company has a related party relationship with its subsidiaries. Sold services between the Parent Company and subsidiaries mainly pertain to accounting and management services as well as rental and office expenses.

The Betsson Group leased three (three) overnight apartments from Solporten Fastighets AB, where CEO Pontus Lindwall and the Hamberg family (major shareholders) are co-owners and board members. In 2024, purchases amounted to EUR 10 (29) thousand.

Betsson Malta and Betsson AB acquire legal services from WH Law, where a Board member of Betsson Malta, Dr. Olga Finkel, is Managing Partner. In 2024, purchases amounted to EUR 310 (262) thousand, of which Betsson AB's purchases amounted to EUR 0 (25) thousand.

Related-party transactions are priced on market terms, and no services have been supplied free of charge.

Which KPIs dictate the remuneration to management (are sustainability and diversity goals included)?

Remuneration to management consists of share-based incentive schemes and variable cash compensation, which in turn are based on quarterly revenue and operating income (EBIT) targets established by the Board of Directors. Both revenue and EBIT targets must be met for any bonus pay-out to occur.

The Annual General Meeting held on 7 May 2024 added an ESG condition to the three-year Performance Share Plan 2024, similar to the one introduced in 2023. The Award granted is subject to the Group maintaining at least an AA rating given by MSCI. If the ESG target is reached at the end of the performance period, the pay-out related to the ESG target will amount to 10 percent of the base salary. The AGM 2025 adopted a corresponding three-year Performance Share Plan 2025 with the same ESG condition.

Describe the company's process for monitoring and reporting ESG issues and performance to senior management/the Board. Confirm what KPIs are monitored (if any) and how frequently reporting is undertaken.

Betsson has a Sustainability Forum with executive management members, incl. CEO, from Betsson AB and Betsson Operations. The Forum meets every six months and gets an update on sustainability issues and projects as well as the identified KPIs in the Sustainability framework. The Board of Directors gets a yearly presentation of the Sustainability area. The Audit Committee gets regular updates and decides if any sustainability issues need to be escalated to the Board. The Board of Directors gets a yearly update.

Have you signed a Union agreement:

Yes.

PAI - Principle Adverse Impacts (Numeric) (FY 2024)

Revenue (EUR) (Q3 2025 LTM)	1,200 million
Greenhouse gas emissions; Scope 1, Scope 2, Scope 3	7,315 tonnes CO ₂ e
Share of non-renewable energy consumption	N.A
Share of non-renewable energy production	N.A
Energy consumption in GWh	~2.32 GWh
Tonnes of emissions to water	0
Tonnes of hazardous waste and radioactive waste generated	0
Unadjusted gender pay gap	N.A
Board gender diversity	3 women / 5 men

PAI - Principle Adverse Impacts (Yes/No)

Fossil fuel operations	No
Sites/operations located in or near to biodiversity sensitive areas where activities negatively affect those areas	No

Science Based Target	Yes
Reports to CDP	No
UN Global Compact Signatory	Yes
Involved in the manufacture or selling of controversial weapons	No
Whistle blower policy	Yes
Supplier code of conduct	Yes