

Declaration of conformity of the Management Board and Supervisory Board of bet-at-home.com AG with the German Corporate Governance Code in accordance with Section 161 AktG

Section 161 of the German Companies Act [AktG] obliges the Management Board and the Supervisory Board of listed companies to declare annually, that the recommendations of the "Government Commission on the German Corporate Governance Code" ("**Code**") published by the Federal Ministry of Justice in the official section of the Federal Gazette, have been and will be complied with, or which recommendations have not been or are not being applied with and why. The declaration according to Section 161 AktG, the so-called "**Declaration of Conformity**", must be made permanently available on the website of bet-at-home.com AG.

The Management Board and Supervisory Board of bet-at-home.com AG hereby declare, that bet-at-home.com AG has complied with the recommendations of the Code as amended on April 28, 2022 since the issuance of the last Declaration of Conformity in December 2023, taking into account the exceptions explained therein, as well as the below mentioned exception on external reporting (F.2), and will comply with them in future with the following exceptions:

Formation of committees of the Supervisory Board

According to the articles of association, the company's Supervisory Board is composed of three members. Due to this size, the formation of committees does not appear necessary or reasonable, since the conceivable tasks of committees can be performed just as effectively and competently by the entire Supervisory Board (D.2). The entire Supervisory Board also fulfils the tasks of the audit committee.

Structure of the remuneration of the Management Board

Variable remuneration granted to members of the Management Board should be predominantly invested in shares of the company or should be granted on a share-based basis. The respective tax liability should be considered. Granted long-term variable remuneration components shall be due for payment to Management Board members only after a period of four years (G.10). According to the company's Management Board compensation system, approved by the Annual General Meeting held on May 26, 2023 ("Compensation System 2023"), a variable compensation amount, which is based on the share price of bet-at-home.com AG ("Variable Compensation 2"), can be granted to the Management Board. The existing service agreements provide for a vesting period as defined in the Compensation System 2023 until 31 December 2027, after which Variable Compensation 2 may be paid out. Insofar recommendations of the Code are complied with. Only in the case of a change of control the existing service agreements provide for Variable Compensation 2 to be paid out before the expiration of four years, which the management considers to be appropriate.

Structure of the remuneration of the Supervisory Board

The compensation of the members of the Supervisory Board reflects the position of Chairman, but not that of Vice Chairman. However, it does not appear necessary to differentiate between the Deputy Chairman and an ordinary member in terms of remuneration. After all, in a three-member Supervisory Board, the participation of all members in passing resolutions is always required and therefore, situations in which the Chairman is represented by the Deputy Chairman rarely occur (G.17).

External reporting

The consolidated financial statements and the Group management report shall be made available to the public within 90 days from the end of the financial year, while mandatory interim financial information shall be made available to the public within 45 days from the end of the reporting period (F.2). The Code provides in this respect for shorter publication deadlines than the deadlines stipulated by law and by the relevant stock exchange regulations of the Frankfurt Stock Exchange. In 2024, the Company published the Group quarterly financial statements as well as key figures and information from the Group annual financial report as of December 31, 2023 and the Group half-year financial report as of June 30, 2024 within the deadlines specified in the Code. However, the content of the consolidated annual financial report as of December 31, 2023 and the content of the consolidated half-year financial report as of June 30, 2024 were not published in full within the deadlines specified in the Code. As a matter of precaution, a deviation is therefore explained in this respect. The Company will continue to publish the full consolidated annual financial reports and consolidated half-year financial reports within the deadlines stipulated by law and by the stock exchange regulations of the Frankfurt Stock Exchange and publish its key figures and specific information within the deadlines specified by the Code. As a result, shareholders and the capital market will be informed of relevant developments in a timely manner. Furthermore, the procedures described above contribute to the size of the Company and its available resources.

Düsseldorf, December 2024