

Corporate Governance Statement

pursuant to Sections 289f, 315d HGB

bet-at-home.com AG

March 2026

bet-at-home

Disclaimer:

Translation. The German version prevails.

CORPORATE GOVERNANCE STATEMENT OF BET-AT-HOME.COM AG (2025)

Corporate Governance Statement of bet-at-home.com AG pursuant to Sections 289f, 315d HGB for the Financial Year 2025

Dear Shareholders,

corporate governance is understood to be the legal and factual regulatory framework for the management and supervision of a company. The German Corporate Governance Code in the version adopted by the Government Commission on April 28, 2022 (hereinafter referred to as the "**Code**"), as applicable at the time of issuing this Corporate Governance Statement, contains principles, recommendations and suggestions for the Management Board and the Supervisory Board that are intended to help ensure that the company is managed in the company's best interests.

The Code clarifies the obligation of the Management Board and Supervisory Board to ensure the continued existence of the company and its sustainable value creation in accordance with the principles of the social market economy (*soziale Marktwirtschaft*), considering the interests of shareholders, the workforce and other group's associated with the company (stakeholders) (corporate interest). These principles require not only legality, but also ethically based, responsible behavior (model of the honorable businessman).

bet-at-home.com AG (hereinafter also referred to as the "**Company**") is a stock corporation under German law. The Company's shares are admitted to trading on the Frankfurt Stock Exchange in the Prime Standard, a segment of the EU regulated market. As a listed company, the Company is required to issue a corporate governance statement within the meaning of sections 289f and 315d of the German Commercial Code (Handelsgesetzbuch - HGB), including its subsidiaries (hereinafter the Company and its subsidiaries referred to as the 'BaH Group'). The Code recommends that the Management Board and Supervisory Board report on and describe certain aspects of corporate governance beyond the legal requirements annually in the corporate governance statement.

The corporate governance statement is to be included in the (combined) management report, where it forms a separate section. It may also be made publicly available on the Company's website. In this case, a reference to the website shall be included in the combined management report. The Company has chosen this option, i.e. this corporate governance statement has not been included in the (combined) management report for the financial year 2025, but disclosed on the website and made publicly available.

a) Declaration of Conformity and Corporate Governance Code

Pursuant to Section 161 of the German Stock Corporation Act (Aktiengesetz - AktG), the Management Board and Supervisory Board of a listed company declare each year that the recommendations of the Code have been and are being complied with, or which recommendations have not been or are not being applied and why not (so-called "comply or explain" principle). This is the so-called "**declaration of conformity**". According to Section 3 (2) of the German Stock Corporation Act, listed companies are companies whose shares are admitted to trading on a market that is regulated and supervised by state-recognized bodies, takes place regularly and is directly or indirectly

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accessible to the public. This applies to bet-at-home.com AG through the listing of its shares on the regulated market of the Frankfurt Stock Exchange.

b) Corporate Governance Report / Declaration on Corporate Governance

The Code specifies the content of information on corporate governance, which is to be included in the corporate governance statement over and above the statutory requirements in Sections 289f, 315d of the German Commercial Code, namely:

Recommendation B.2	Together with the Management Board, the Supervisory Board shall ensure that there is long-term succession planning. The approach shall be described in the Corporate Governance Statement.
Recommendation B.5	An age limit shall be specified for members of the Management Board and disclosed in the Corporate Governance Statement.
Recommendation C.1	The Supervisory Board shall determine specific objectives regarding its composition, and shall prepare a profile of skills and expertise for the entire Board while taking the principle of diversity into account. The Supervisory Board's skills and expertise profile shall also comprise expertise regarding sustainability issues relevant to the enterprise. Proposals by the Supervisory Board to the General Meeting shall take these objectives into account, while simultaneously aiming at fulfilling the overall profile of required skills and expertise of the Supervisory Board. The implementation status shall be disclosed in the form of a qualification matrix in the Corporate Governance Statement. This statement shall also provide information about what the shareholder representatives on the Supervisory Board regard as the appropriate number of independent Supervisory Board members representing shareholders, and the names of these members.
Recommendation C.2	An age limit shall be specified for members of the Supervisory Board and disclosed in the Corporate Governance Statement.
Recommendation C.8	If one or more of the indicators set out in recommendation C.7 (indicators for the assessment of the independence of the members of the Supervisory Board) are met and the Supervisory Board member concerned is still considered independent, the reasons for this shall be given in the Corporate Governance Statement.
Recommendation D.2	Depending on the specific circumstances of the enterprise and the number of Supervisory Board members, the Supervisory Board shall form committees of members with relevant specialist expertise. The respective committee members and the committee chairs shall be provided in the Corporate Governance Statement.

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Recommendation D.3	The expertise in the field of accounting shall consist of special knowledge and experience in the application of accounting principles and internal control and risk management systems, and the expertise in the field of auditing shall consist of special knowledge and experience in the auditing of financial statements. Accounting and auditing also include sustainability reporting and its audit and assurance. The chairman of the audit committee shall have appropriate expertise in at least one of the two areas. The corporate governance statement shall name the relevant members of the audit committee and provide details of their expertise in the areas mentioned. The Chair of the Supervisory Board shall not chair the Audit Committee.
Recommendation D.12	The Supervisory Board shall assess, at regular intervals, how effective the Supervisory Board as a whole and its committees fulfil their tasks. The Supervisory Board shall report in the Corporate Governance Statement if (and how) the self-assessment was conducted.
Principle 23	Management Board and Supervisory Board provide information about the company's corporate governance in their Corporate Governance Statement, on an annual basis.
Recommendation F.4	The Supervisory Board and Management Board of listed companies subject to special legal regulations shall specify, in the Corporate Governance Statement, what Code recommendations were not applied due to over-riding legal stipulations.

The Supervisory Board's rules of procedure are published on the Company's website at <https://www.bet-at-home.ag/en/corporate-governance>. The information on corporate governance practices is otherwise not disclosed outside the corporate governance statement.

I. Declaration of Conformity pursuant to Section 161 of the German Stock Corporation Act

The Management Board and Supervisory Board last issued the following declaration of conformity in January 2026 (available at <https://www.bet-at-home.ag/en/corporate-governance>):

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.

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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 2024, subject to the exceptions explained therein and below, 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

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. This can result in a bonus payment after a review period of at least three and a maximum of five years. This is aligned with the Code's recommendation that long-term variable remuneration amounts should be granted in the form of shares and that members of the executive board should only be able to receive such amounts after four years (G.10). Variable Compensation 2 as a long-term share-based compensation component is to be agreed with the incumbent member of the Management Board if the current Management Board contract is extended for a period of several years, as otherwise Variable Compensation 2 cannot be adequately influenced by the member of the Management Board.

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. Due to the size of the Company and its available resources, 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.

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II. Disclosures in accordance with Sections 289f, 315d of HGB

The Company is a stock corporation under the German law. It is therefore subject in particular to the provisions of the German stock corporation law and capital market regulations as well as the provisions of the Articles of Association and the Rules of Procedure for the Management Board and Supervisory Board.

There is a two-tier management and supervisory structure consisting of the Management Board and the Supervisory Board. These corporate bodies are committed to the interests of shareholders and the welfare of the Company. The Annual General Meeting is the third corporate body of the Company. It serves to form the will of shareholders.

1. Management Board

The Management Board represents the Company externally. It conducts the Company's business in accordance with the law and the Articles of Association, as well as ensures an appropriate risk management. The Management Board develops the strategic direction of the Company, coordinates it with the Supervisory Board and ensures its implementation. The task of the Management Board is thus to create a sustainable value on its own responsibility. The Articles of Association of the Company are available at <https://www.bet-at-home.ag/en/bah/statute>.

The Company's Management Board currently consists of one member – Claus Retschitzegger. The Supervisory Board appointed Mr. Claus Retschitzegger as a member of the Management Board effective June 1, 2025. Mr. Retschitzegger has been working in the BaH Group since 2007, serving as Director of Legal, Public Affairs, and Corporate Communications.

The members of the Management Board take their personal responsibility for the assigned scope of duties, without prejudice to the overall responsibility of all members of the Management Board.

The Supervisory Board issued the rules of procedure for the Management Board. Material measures and transactions to be taken or concluded by the Management Board require the approval of the Supervisory Board in accordance with the rules of procedure of the Management Board.

The Management Board reports regularly, promptly and comprehensively to the Supervisory Board on all material aspects of business development, significant business transactions and the current earnings situation, including the risk situation and risk management. Deviations in the course of business from plans and targets are explained and justified to the Supervisory Board and discussed with it. In addition, the Management Board reports regularly on compliance, i.e. the measures taken to comply with legal requirements and internal Company policies, which the Management Board is responsible for.

The Supervisory Board appoints the members of the Management Board for a maximum period of five years. A repeated appointment or extension of the term of office, in each case for a maximum period of five years, is permissible. It requires a new resolution of the Supervisory Board, which may be adopted not earlier than one year before the expiry of the previous term of office. The Supervisory Board takes into account the Code's recommendation that the initial appointment of Management Board members should be for a maximum of three

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years and has recently also made appointments to the Management Board for periods shorter than the maximum duration permitted by law.

The Supervisory Board set an age limit for the Management Board. Accordingly, a person who has reached the age of 67 should not be appointed as a member of the Management Board.

The Supervisory Board is entitled to conclude contracts of employment with the members of the Management Board. When determining the total compensation of individual members of the Management Board (salary, profit sharing, expense allowances, insurance compensation, commissions, incentive-based compensation commitments such as stock options and fringe benefits of all kinds), the Supervisory Board shall ensure that these are commensurate with the duties and performance of a member of the Management Board and the situation of the Company and do not exceed the customary level of compensation with no particular reasons. In the case of listed companies, the compensation structure shall be geared to sustainable and long-term development of the Company. Variable compensation components shall therefore have a multi-year assessment basis; the Supervisory Board shall agree on a cap for extraordinary developments.

According to Section 87a of the German Stock Corporation Act, the Supervisory Board of a listed company shall adopt a clear and comprehensible system for compensation of the Management Board members. According to Section 120a of the German Stock Corporation Act, the Annual General Meeting of a listed company shall adopt a resolution regarding the approval of the compensation system of the Management Board members submitted to it by the Supervisory Board whenever the compensation system is substantially modified, at a minimum, however, every four years.

In accordance with the statutory provisions, the compensation system of the Management Board members drawn up in accordance with Section 87a of the German Stock Corporation Act and approved by the Supervisory Board on March 29, 2023 was submitted to and approved by the Annual General Meeting in 2023.

The resolution and the current compensation system have been published on the Company's website and shall be kept publicly available at no charge as long as the compensation system is valid and in force, at a minimum of at least ten years.

The Supervisory Board shall determine compensation of the Management Board members in accordance with a compensation system submitted to the Annual General Meeting for approval pursuant to Section 120a (1) of the German Stock Corporation Act.

In special and exceptional circumstances (e.g. in the event of a serious financial or economic crisis), the Supervisory Board has the right, in accordance with the compensation system adopted in 2023, to temporarily deviate from the compensation system pursuant to Section 87a (2) sentence 2 of the German Stock Corporation Act and to amend regulations regarding the compensation structure and individual compensation components as well as regulations on the respective procedure if it is necessary in the interests of the Company's long-term well-being. Any deviation from the compensation system is only possible with a corresponding resolution by the Supervisory Board and after careful consideration of the necessity to do so. The components of the compensation system that may be deviated from under the aforementioned circumstances are as follows: procedure, compensation structure, individual

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compensation components and performance criteria. Furthermore, in special and exceptional circumstances, the Supervisory Board may temporarily grant additional compensation components or replace individual compensation components with other compensation components if it is necessary to restore the adequacy of the Management Board compensation in a specific situation. So far, the Supervisory Board has not made use of the option to deviate.

Pursuant to Section 120a (4) of the German Stock Corporation Act, the Annual General Meeting of a listed company shall also pass a resolution on approval of the audited compensation report for the preceding financial year prepared in accordance with Section 162 of the German Stock Corporation Act, unless the resolution can be dispensed with pursuant to Section 120a (5) of the German Stock Corporation Act. The compensation report is to be audited by the statutory auditor. The auditor is to audit, whether the information required by law has been provided; an audit of the content is not required by law. The compensation report and the audit opinion on the compensation report shall be made publicly available at no charge on the Company's website for ten years from the date specified in Section 162 (4) of the German Stock Corporation Act.

The compensation reports for the past financial years and the auditor's reports pursuant to Section 162 of the German Stock Corporation Act, as well as the applicable compensation system pursuant to Section 87a of the German Stock Corporation Act are available on the Company's website at <https://www.bet-at-home.ag/en/corporate-governance>. Other documents relating to remuneration, which shall be disclosed, are available at the same section of the website.

2. Supervisory Board

In accordance with Sections 95, 96 (1), 101 (1) of the German Stock Corporation Act in conjunction with Section 10(1) of the Articles of Association, the Supervisory Board of the Company is composed of three members, all of whom are elected by the Annual General Meeting. Pursuant to Section 10 (2) of the Articles of Association, Supervisory Board members are elected as determined by the Annual General Meeting for a maximum period up to the end of the next Annual General Meeting, which resolves on the approval of actions of the Supervisory Board members in the fourth fiscal year after the start of their term of office. The fiscal year, in which the term of office begins, is not included. The Supervisory Board advises the Management Board on management of the Company. It monitors its activities. The Supervisory Board appoints and removes the members of the Management Board from office, resolves on the compensation system and respective remuneration for the members of the Management Board. The Articles of Association of the Company are available at <https://www.bet-at-home.ag/en/bah/statute>.

The Supervisory Board is involved in all decisions that are of fundamental importance to the Company. It is to be determined in the by-laws that certain types of business transactions may be implemented only by the Supervisory Board's consent. The Supervisory Board's responsibilities also include nomination of candidates to the Supervisory Board and nomination for election of the statutory auditor. The Supervisory Board also supervises and advises the Management Board on sustainability issues, specific to the Company and the industry as a whole.

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The principles of cooperation within the Supervisory Board and with the Management Board are set out in the Rules of Procedure of the Supervisory Board. The Rules of Procedure of the Supervisory Board of the Company are available at <https://www.bet-at-home.ag/en/corporate-governance>.

The Supervisory Board has set an age limit for the Supervisory Board members such that, as a matter of principle, an election to the Supervisory Board shall no longer take place if the statutory retirement age has been reached at the time of the election.

At present, the Supervisory Board has not formed any separate committees. Due to the number of members (three members), the Supervisory Board is of the opinion that the establishment of committees would not be expedient. In view of the size of the Company, the Supervisory Board also does not consider any expansion in the number of its members as necessary at present. Pursuant to Section 107 (4) sentence 2 of the German Stock Corporation Act (AktG), where the Supervisory Board consists of only three members, it is by law deemed to also function as the Audit Committee. Accordingly, there is no need to establish a separate Audit Committee that would be composed of the same individuals as the Supervisory Board. The full board therefore performs all duties of the Audit Committee.

In line with Recommendation D.3 of the Code, it is noted that, by virtue of the legal fiction under Section 107 (4) sentence 2 AktG, all members of the Supervisory Board are also members of the Audit Committee, namely Mr. Martin Arendts (Chairman), Dr. Raffaella Zillner, and Mr. Dominik Beier. Pursuant to Section 100 (5) AktG, Mr. Arendts has expertise in the field of audit, and Mr. Beier has expertise in the field of accounting (see also the detailed information in the section "Diversity Concept").

The members of the Supervisory Board may be granted remuneration for their activities. This may be specified in the by-laws or granted by the Annual General Meeting. It shall be commensurate with the duties of the Supervisory Board members and with the economic performance of the Company. In the case of listed companies, a resolution on the compensation of the Supervisory Board members is to be resolved upon at least every four years in accordance with Section 113 (3) of the German Stock Corporation Act, which was also amended by the ARUG II.

In accordance with the statutory provisions, a resolution confirming the remuneration of the Supervisory Board was adopted by the Annual General Meeting on June 6, 2025.

The resolution and the applicable compensation system for the Supervisory Board pursuant to Section 113 (2) of the German Stock Corporation Act are available at <https://www.bet-at-home.ag/de/shareholders-meeting/> and <https://www.bet-at-home.ag/en/corporate-governance>.

The Supervisory Board discusses efficiency of its work as part of a self-assessment process on a regular basis. Due to the fact that the Supervisory Board currently has three members, the Supervisory Board has so far refrained from attracting an external consultant for a self-assessment. Last time the Supervisory Board self-assessment was carried out in the first quarter of 2025. Within the self-evaluation, the results of a survey based on a questionnaire were discussed by the Supervisory Board. As a result, the Supervisory Board has not identified any reason for a significant change in its procedures.

3. Annual General Meeting

The shareholders exercise their rights, in particular their voting rights, at the Annual General Meeting. The Annual General Meeting is held annually within the first eight months of each fiscal year. The agenda for the Annual General Meeting, including the reports and documents required for the Annual General Meeting, is published on the Company's website. To facilitate the personalised exercise of their rights, the Company provides shareholders with a proxy for Annual General Meetings, which is bound by instructions. In the Annual General Meeting convocation notice or in the notices to shareholders, it is explained how voting right instructions can be granted prior to the Annual General Meeting.

The Management Board is authorised in the Articles of Association to allow for an Annual General Meeting to be held without physical presence of shareholders or their proxies at the place of an Annual General Meeting (virtual Annual General Meeting). This actual authorisation should apply for a period until June 17, 2027, which was granted by the Annual General Meeting on June 6, 2025. A new authorisation is to be proposed to the Annual General Meeting in 2025. All provisions of these Articles of Association for Annual General Meetings, including Section 19 (4) of the Articles of Association, should apply to a virtual Annual General Meeting, unless the law mandatorily provides otherwise or the Articles of Association expressly provide otherwise.

The Annual General Meeting shall pass resolutions in the cases expressly stipulated by law and in the Articles of Association, namely on:

- Appointment of the members of the Supervisory Board, insofar as they are not to be delegated to the Supervisory Board or as employee representatives on the Supervisory Board in accordance with the Codetermination Act, the Codetermination Supplementary Act, the One-Third Participation Act or the Act on Employee Codetermination in Cross-Border Mergers
- Appropriation of profits
- Compensation system and compensation report for members of the Management Board and Supervisory Board of a listed company
- Discharge of the members of the Management Board and the Supervisory Board
- Appointment of the statutory auditor
- Amendments to the Articles of Association
- Measures to raise capital and reduce capital
- Appointment of auditors to audit transactions relating to the formation or management of the company
- Liquidation of the company.

The Annual General Meeting may decide on operational management issues only if the Management Board requests so. Only in exceptional cases and within narrow limits the Management Board may be obliged to submit management issues for resolution of the General Meeting, if a measure envisaged by the Management Board is within the core

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competences of the General Meeting to determine the constitution of the stock corporation, as it entails changes, which are at least close to those that can be brought about solely by amending the Articles of Association.

4. Disclosures on corporate governance practices

At the heart of the management culture of the BaH Group and its subsidiaries are the values that are anchored in statutory regulations as well as internal guidelines and organizational directives. On the one hand, the concepts, which follow the interests of making profit, are of particular importance for the business. On the other hand, serious and comprehensive customer protection, in particular children and youth protection and prevention, are of paramount importance.

This is the basis for a common understanding within the Company's management and employees to combine a sustainable growth with economic success and, at the same time, to prevent negative effects from the service offering through taking effective measures.

In order to achieve this goal, every employee should be aware of these challenges and be able and allowed to take responsibility for them. Personal responsibility and initiative require knowledge of the strategic orientation of the Company. The Company's management therefore regularly informs employees about the corporate goals, current business developments as well as the market and competitive environment. Clearly defined corporate structures, areas of responsibility and processes are also an essential basis for efficient corporate management and cooperation. In association with the defined processes that are subject to continuous optimization, this structure enables management processes to be aligned with corporate objectives and be regularly monitored in terms of target achievement.

In this respect motivation and appreciation of the Company's employees are of particular importance. For outstanding commitment, high productivity and efficiency can only be achieved in a working environment that is perceived as positive and with a high level of identification with the Company and its goals.

5. Sustainability

As part of ensuring sustainability in the development of the Group, the status and measures relating to environmental, social and governance ("ESG") issues and risks are regularly reviewed.

The key industry and Company-specific sustainability risks relate to the regulatory environment and compliance, social responsibility with respect to clients and employees, data protection, anti-money laundering and combating the financing of terrorism. As the Group is a pure online service provider, risks arising from environmental factors are inherent to the Company to a lesser extent.

Risks that could arise from sustainability topics cannot be often measured in specific financial terms, however they have an impact on the Company's business activities, both in the short and medium term. The risks associated with sustainability factors are identified, monitored and mitigated within the Company's risk management policies and internal control practices.

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Pursuant to Section 87 (1) of the German Stock Corporation Act (AktG), the remuneration structure of Management Board members in listed companies must be aligned with the company's sustainable and long-term development. According to the remuneration system for the Management Board approved by the Annual General Meeting on May 26, 2023 ("Remuneration System 2023"), non-financial performance criteria are to be included in the target agreements for variable remuneration granted on the basis of annual targets. In addition to criteria such as integrity, employee satisfaction, and diversity, these also include sustainability/Environmental, Social, and Governance (ESG) aspects, which are intended to account for up to 10% of overall target achievement.

Data protection

BaH is committed to protecting personal data of all persons concerned. Special concern is that all customers can use the BaH offering with a clear conscience. In addition to laws at European level, such as Regulation (EU) 2016/679 (DSGVO) in particular, national laws and requirements on data protection are also observed.

The starting point for all data protection precautionary measures at BaH are data processing principles defined in the DSGVO. Different information channels are used in order to be able to react quickly to any changes in the legislation, new interpretations in legislation and literature. Regular reviews are carried out to ensure that data processing procedures are up to date.

In order to keep up with the latest developments in data protection, external and internal audits are carried out on an annual basis. In addition, all employees must complete data protection training at least once a year, with special consideration given to the intensity of touch points in connection with the employee's respective position.

High technical and organisational standards are in place to ensure that data protection measures are carried out not only within the Company, but that the partners of BaH also implement data protection compliant precautions. Customers of BaH, as well as its employees, investors and business partners, can be confident that BaH takes all necessary measures to ensure protection of their privacy. For this purpose, a data protection officer was appointed. The data protection officer informs the top management in regular reports about data protection activities and measures taken.

Social responsibility

The Company sees social responsibility as an integral part of its business strategy aimed at ensuring a stable and future-oriented environment for customers and employees. Values such as fairness, reliability, and responsibility are of the utmost priority.

Personnel

Equal treatment of employees irrespective of origin, gender, religion or ideology, disability, age or sexual orientation is part of our corporate culture and is expressed, among other things, in the fact that employees from many different nations work together successfully and cooperatively in the Group.

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The Group is committed to acting in line with labour laws of the regions, where its sites are located, and to promoting long-term development of its employees. The Company offers a high standard of working conditions, on-boarding training on various topics, including regulatory environment, compliance and data protection, and provides various sports and entertainment activities as well as undertakes preventive measures in health protection.

The Group in its turn expects its employees to act in a legally and ethically impeccable manner in their day-to-day professional life. Employees are familiarised with the relevant codes of conduct as well as legal and official rules in training sessions with the involvement of responsible compliance officers. Employees are provided with the opportunity and are encouraged – if desired, also protected – to report on any legal violations within any Company in the Group.

It should be noted that the Company itself does not have any employees. Employees therefore work exclusively for companies within the BaH Group outside the Federal Republic of Germany and thus operate under the respective other jurisdictions, which, in turn, are exclusively member states of the European Union.

Customers

Responsible gambling is part of social responsibility of the Group. As an entertainment service provider, the Company sees gambling as a service that is to be provided with a sense of responsibility and is committed to creating conditions that help players enjoy gaming consciously and in moderation.

The Group is focused on following the industry standards regarding the service offering through customer protection measures, protection children and youth, responsible advertising and thorough customer care.

In order to ensure the best possible form of protection for customers, the Group has implemented mechanisms to safeguard the integrity of sport, it undergoes extensive product testing in regular intervals, and supports customers playing responsibly with various self-protection tools. Among these are detailed information about their gambling profiles, personalized messages, self-tests, voluntary financial limits and possibility of taking short breaks from playing, as well as longer periods of self-exclusion.

Protection of players at risk, as well as gambling addiction prevention, are of particular importance for the Group and require constant improvement effort, from human resources to technological solutions, not only to match the best practices in the industry, but also to be aligned with ever-evolving legal requirements.

The proactive monitoring of gaming behaviour, the identification of problematic gaming behaviour, and an individualized approach toward at-risk customers are implemented to an appropriate extent by the BaH Group's Responsible Gaming Team, which also makes use of modern software solutions for support. This involves a scientifically grounded, AI-based solution developed by a European reference company and global market leader in the identification of harmful gaming behaviour and player interaction.

In order to fulfil the above-mentioned goals, the Group organizes regular trainings about player protection and anti-money laundering to employees, who directly or indirectly have contact with customers.

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In its effort of prevention of addiction in Germany and Austria, the Group has been co-operating for several years with the Institut Glücksspiel & Abhängigkeit (Institute of Gambling and Addiction). The Company is a member of various international and regional associations in the areas of gambling and betting.

The Group is particularly mindful of its advertising campaigns, by implementing them responsibly in line with advertising guidelines and objectives of Section 1 of Germany's State Treaty on Gambling 2021 (Glücksspielstaatsvertrag – GlüStV). In order to protect minors from potentially addictive gambling offers, the Group does not place any advertising on TV, in online or print media, as well as in Social Media that are tailored to this target group and pays particular attention to the presentation and text of the subjects to address adults. Advertising in the context of sporting events with the (targeted) participation of minors is omitted without exception.

In order to provide the best product quality and understand the room for improvement, the Group collects feedback from customers and potential target Group's on a regular basis. To this end, surveys are conducted twice a year with active German-speaking customers (in Germany and Austria), including questions such as whether they would recommend the BaH Group's offering based on a points-based rating.

Environmental factors

As a provider of online entertainment services, the BaH Group is not involved in the procurement of industrial raw materials or pre- and finished products. Being a pure online service provider, the Group has no retail shops and consumes resources primarily in the form of energy, in particular electricity and heating energy, only for the provision of its services via the Internet and the operation of offices located in member states of the European Union as well as in Gibraltar. In this respect, corresponding environmental protection standards apply to all of the BaH Group's locations.

As a pure online service provider without retail shops, the BaH Group's water consumption is low, as water is used at the sites of the Group only for sanitary purposes and office kitchens. The Company is committed to reducing waste generation, notably plastic, at its offices through the usage of reusable bottles and waste separation. The Group's business operations, including marketing activities, are conducted in a digital form and do not involve high paper or other consumption of material resources.

6. Compliance

The Management Board is responsible for ensuring compliance with legal provisions and the Company's internal guidelines, and works towards their observance by the Group companies (compliance). The business activities of the Group shall comply with legal requirements of various countries. This applies in particular to different legislative conditions for online sports betting and online gaming.

Provided that the Group cannot rely on a national license, its business activities within the EEA are offered on the basis of licenses for online gaming and online sports betting issued in Malta, which are valid in EU member states due to the European freedom to provide services and freedom of establishment, as long as the regulations regarding online gaming and online sports betting in a respective member state remain contrary to European law.

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However, regulatory developments in the EU member states are characterised by increasing efforts to establish a licensing system for private providers of online gaming and online sports betting, as a result of which the national licenses of particular countries are becoming increasingly important for the Group.

In the core market of Germany, the BaH Group succeeded in achieving in late 2022 a high level of legal and planning certainty by obtaining licenses for all products offered. In Germany, bet-at-home.com Internet Ltd., Malta, a company of the BaH Group, holds nationwide licenses for sports betting as well as for virtual slot games.

In those countries, in which the BaH Group's Maltese operating companies are active, taxes on sports betting and gambling are being levied on the basis of different assessment bases, as well as VAT on electronic services.

The BaH Group expects that its employees act in a legally and ethically impeccable manner in their day-to-day activities. As for us as a betting and gaming provider, it is essential to have the highest degree of integrity in our highly regulated key markets Germany and Austria in order to justify the trust of authorities and, above all, of our customers.

Employees are familiarised with the relevant codes of conduct as well as legal and regulatory rules in training sessions with the involvement of responsible compliance officers. The employees of the Group are provided an opportunity and are encouraged - if requested, also protected - to report on any facts of legal violations within the companies of the Group.

Due to the listing of BaH's shares on the stock exchange, safeguarding market integrity and preventing market abuse is a key component of our compliance structure. This includes processes for the group-wide identification of insider information and for dealing with it in a legally compliant manner, as well as informing our employees of their duties and obligations in this context.

7. Accounting

The consolidated financial statements of BaH are prepared in accordance with the International Accounting Standards (IAS) of the International Accounting Standards Board (IASB), London, United Kingdom, and the interpretations of the IFRS Interpretations Committee (IFRS IC), as adopted by the European Union, as well as additional requirements pursuant to Section 315e of the German Commercial Code (HGB). The consolidated financial statements are prepared on a going concern basis.

The annual financial statements of the Company are prepared in accordance with Sections 242 et seq. and 264 et seq. of the German Commercial Code as well as in line with the relevant provisions of the German Stock Corporation Act.

Annual financial reports, as well as quarterly and half-yearly reports, are published within the statutory deadlines and in accordance with the rules and regulations for the Prime Standard of the Frankfurt Stock Exchange.

8. Transparency

The Company keeps its shareholders informed about significant events for the Company and the entities within the Group, in particular through the publication of the Annual Report, public disclosure of important information and in press releases.

The treatment of important information is based in particular on the provisions of Regulation (EU) No. 596/2014 (Market Abuse Regulation) for the publication of insider information, on insider lists and on directors' dealings and other provisions.

9. Equal participation of women and men

Notwithstanding our internal goals and principles for equal treatment and participation of our employees, the BaH Group is subject to special regulations under the stock corporation law. According to Section 111 (5) of the German Stock Corporation Act, the Supervisory Board of the Company should set targets for the proportion of women on the Supervisory Board and the Management Board. Section 76 (4) of the German Stock Corporation Act stipulates that the Management Board of companies listed on the stock exchange or subject to co-determination shall set targets for the share of women working in positions at the first and second management levels below the Management Board. Concurrently, there shall be set deadlines within which the target values are to be achieved. The deadlines may not be longer than five years in each case.

Proportion of women on the Management Board

Since 2022 only one member of the Management Board has been appointed. The Management Board included and includes no women. The Supervisory Board is committed to promoting diversity within the Company. Due to the Company specific situation, the Supervisory Board has at the time this report was prepared no concrete plans to appoint another member of the Management Board or to make any personnel changes. Setting a target of > 0.00% for the proportion of women on the Management Board would therefore require the current Management Board member to leave and a woman to be appointed instead or at least in addition. In view of the size and position of the Company, neither of these is currently being pursued. It should be noted that the Company is purely a holding Company, so that an expansion of the Management Board in terms of personnel does not appear to be mandatory.

The Supervisory Board has therefore set the target for the proportion of women on the Management Board at 0.00%. The deadline for achieving the target was set at December 31, 2026. The target figure has been achieved.

Proportion of women on the Supervisory Board

The target for the proportion of women on the Supervisory Board was set at one third. The deadline for achieving the target was set for December 31, 2026. The target has been achieved.

Proportion of women in the two management levels below the Management Board

At the moment, the Company has no management levels below the Management Board within the meaning of Section 76 (4) of the German Stock Corporation Act. It should be noted that the Company itself has no employees. Employees work exclusively for companies of the BaH Group outside the Federal Republic of Germany. If the status quo

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determines that the Company has no (two) management levels below the Management Board, Section 76 (4) of the German Stock Corporation Act is to be reduced teleologically correspondingly in accordance with the current legal assessment. In this case a target is set for any existing management levels. If there is no any other management level below the Management Board – for example in the case of holding companies such as BaH – the obligation under Section 76 (4) of the German Stock Corporation Act does not apply according to the current legal assessment. Due to the lack of two management levels below the Management Board, targets for the proportion of women pursuant to Section 76 (4) of the German Stock Corporation Act have not been set. A deadline for achieving the target has therefore not been set. As soon as a management level below the Management Board exists in the future, a target level will be set in accordance with Section 76 (4) of the German Stock Corporation Act. Regardless of this, the situation will be reviewed no later than on December 31, 2026.

In addition, it should be noted in this context that at bet-at-home.com Entertainment GmbH, Linz, Austria—the largest company within the BaH Group, which provides numerous services to other group companies, particularly in the areas of IT, finance, customer management, and legal—the proportion of women in management levels below the executive management is approximately 43%.

III. Diversity concept

1. Supervisory Board

i) Objectives regarding the composition of the Supervisory Board

According to the Articles of Association of the Company, the Supervisory Board of the Company consists of three members, which are to be elected by the Annual General Meeting of shareholders.

Pursuant to the recommendations of the German Corporate Governance Code, the Supervisory Board shall determine specific objectives regarding its composition, and shall prepare a profile of skills and expertise for the entire Board while taking the principle of diversity into account. The Supervisory Board's skills and expertise profile shall also comprise expertise regarding sustainability issues relevant to the enterprise. Proposals by the Supervisory Board to the General Meeting shall take these objectives into account, while simultaneously aiming at fulfilling the overall profile of required skills and expertise of the Supervisory Board. The implementation status shall be disclosed in the form of a qualification matrix in the Corporate Governance Statement. This statement shall also provide information about what the shareholder representatives on the Supervisory Board regard as the appropriate number of independent Supervisory Board members representing shareholders, and the names of these members. Diversity includes aspects such as age, gender, educational or professional background.

The Supervisory Board believes that, in addition to a balanced set of professional qualifications, an appropriate level of representation of women on the Supervisory Board and internationality should always be present. The composition of the Supervisory Board should therefore take account of the fact that the BaH Group's business is innovative and international, and that it uses modern Internet communication channels to provide its services. Expertise in

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sustainability issues relevant to the Company and the industry as a whole, namely in social responsibility and in governance practices, which among others include data protection, anti-money laundering and combating terrorist financing, is also vital for the Supervisory Board as part of performing their duties.

However, diversity does not mean that individuals are proposed as candidates for the Supervisory Board solely because she or he possesses a certain personal characteristic, so that mandatory quota requirements are not imposed.

In the case of companies within the meaning of Section 264d of the German Commercial Code, the provisions of Section 100 (5) of the German Stock Corporation Act require that at least one member of the Supervisory Board shall have expertise in the field of accounting and at least one further member of the Supervisory Board shall have expertise in the field of auditing accounts; the Supervisory Board members as a whole shall be familiar with the sector in which the Company pursues its activities.

On March 16, 2022, the Supervisory Board specified the following objectives regarding its composition:

- Consideration of international activities of the Company and its subsidiaries
- Consideration of professional/technical expertise and industry knowledge, in particular with respect to online betting and online gambling
- Expertise in the fields of accounting and auditing accounts, as well as finances and risk management
- Expertise in sustainability questions relevant to the Company
- Expertise in the areas of law and compliance
- More than half of the shareholder representatives should be independent of the Company and the Management Board within the meaning of the Code
- If the Company has a controlling shareholder, at least one member shall be independent of the controlling shareholder within the meaning of the Code
- Avoidance of conflicts of interest – Supervisory Board members should not exercise any executive or advisory functions for significant competitors of the Company and should not have a personal relationship with a significant competitor
- Availability and willingness to serve
- Maximum of three Supervisory Board mandates in companies outside the Group
- Consideration of the age limit set out in the Supervisory Board's Rules of Procedure
- Proportion of women of one third.

The profile of skills and expertise of the Supervisory Board comprises general knowledge of the industry and markets, understanding of the business model and basic knowledge of the (legal) framework, fundamental knowledge of compliance, finance and accounting, as well as the ability to understand and critically review reports and presentations by the Management Board and to draw conclusions, including the ability to assess the propriety, economic efficiency, expediency and legality of the business decisions to be evaluated or to check them for

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plausibility. The members of the Supervisory Board should also individually meet certain minimum personal requirements that are essential for the efficient work of the Supervisory Board, such as time availability, integrity, confidentiality, ability to discuss, interact and work in a team.

The Supervisory Board will also take the objectives set for its composition into account to the best possible extent in the search for suitable candidates for any members retiring prematurely and in nominations for elections by rotation.

In the course of recent internal discussions, which took place on March 27, 2026, with regards to the current composition of the Supervisory Board. the Supervisory Board saw no reason to change the above objectives.

ii) Implementation of the objectives regarding the composition of the Supervisory Board

In the Supervisory Board's opinion, the Supervisory Board in its current composition meets the composition targets and rounds out both the profile of skills and expertise and the diversity concept. The Supervisory Board members possess all relevant professional and personal qualifications considered essential for the task, including knowledge of industry-related requirements, expertise in accounting and auditing accounts.

- At the time of issuing this Corporate Governance Statement, the Supervisory Board of the Company comprises the following members: **Martin Arendts**, M.B.L.-HSG, Chairman of the Supervisory Board, is the founder and owner of the law firm ARENDTS ANWÄLTE. Mr. Arendts specializes in capital investment law as well as gambling and betting law. Therefore, he possesses a broad expertise in corporate and capital market law, corporate governance issues, as well as the gambling and betting law, which is of great importance for the BaH Group. Due to his many years of service as a member of the Company's Supervisory Board and as its Chairman, he has—comparable to a long-standing member of audit committees—acquired relevant expertise in the field of auditing through practical work as a corporate body, particularly in the application of national accounting principles as well as international standards in the context of consolidated financial statements. He has also been a long-standing member of the supervisory board association Financial Experts Association (FEA) and regularly participates in relevant training events, in particular to further deepen his expertise in the field of auditing. Mr. Arendts therefore possesses expertise in the field of auditing within the meaning of Section 100 (5) AktG. He also has international experience. Mr. Arendts has been a member of the Supervisory Board since August 13, 2007 (and thus for more than 18 years).
- **Dr. Raffaella Zillner**, LL.M., member of the Supervisory Board, has been working as a Public Affairs Manager at Merck Sharp & Dohme GmbH since 2022. During her studies at the University of Vienna, she already focused extensively on gambling and betting law. After several years working at a law firm, she subsequently served for five years as Secretary General of the Austrian Betting and Gaming Association (OVWG). In 2021, she published a commentary on the Austrian Gambling Act. Dr. Zillner therefore also possesses specific knowledge and experience in the areas of betting and gaming, and thus in the business

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field of the bet-at-home.com AG Group. Dr. Zillner has been a member of the Supervisory Board since January 7, 2026.

- **Dominik Beier**, member of the Supervisory Board, has held various executive management positions since 2019 and served as CEO of the Interwetten Group for two years. He currently holds the position of Chief Commercial Officer at Bitpanda. His extensive expertise in the gaming and sports industry is based, among other things, on several years of work at Sportradar AG and LAOLA1 Multimedia GmbH. Due to his responsible role as managing director of corporations, he has been legally responsible for their accounting and has been involved in it, particularly in the application of national accounting standards as well as international standards. Mr. Beier has thus acquired expertise in the field of accounting within the meaning of Section 100 (5) AktG. Mr. Beier has been a member of the Supervisory Board since January 7, 2026.

iii) Availability

All members of the Supervisory Board have sufficient time to perform their duties. None of the Supervisory Board members holds more than the targeted number of non-group mandates in supervisory bodies.

iv) Independence

According to the Code (Recommendation C.6 et seq.), the Supervisory Board shall include what it considers to be an appropriate number of independent members from the group of shareholder representatives, thereby considering the ownership structure.

The Code formulates two aspects of independence: a member of the Supervisory Board is considered independent if he/ she is:

- independent of the Company and its Management Board, and
- independent from any controlling shareholder.

(1) Independence from the Company and the Management Board

According to the Code, more than half of shareholder representatives shall be independent from the Company and the Management Board. A Supervisory Board member is independent from the Company and its Management Board if he or she has no personal or business relationship with the Company or its Management Board that may cause a substantial – and not merely temporary – conflict of interest. When assessing the independence of a Supervisory Board member from the Company and its Management Board, it should, in accordance with Recommendation C.7 of the Code, be taken into account in particular in the form of so-called indicators, whether the respective Supervisory Board member or a close family member of the respective Supervisory Board member:

- was a member of the Management Board of the Company in the two years prior to the appointment,
- whether he/ she currently is maintaining (or has maintained) a material business relationship with the Company or one of the entities dependent upon the Company (e.g. as customer, supplier, lender or

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consultant) in the year up to the date of appointment, directly or as a shareholder, or in a leading position of a non-group entity,

- whether he/she is a close family member of a Management Board member, or
- whether he/ she has been a member of the Supervisory Board for more than 12 years.

If one or more of the indicators set out in Recommendation C.7 of the Code and described above are met and the respective Supervisory Board member is nevertheless considered independent, this shall be explained in the Corporate Governance Statement.

None of the current members of the Supervisory Board has any personal or business relationship with the Company or its Management Board that could give rise to a material and not merely temporary conflict of interest.

Insofar as Mr. Arendts has been a member of the Supervisory Board since August 13, 2007, and thus for more than 18 years, this circumstance alone does not, in the view of the management, constitute a lack of independence within the meaning of Recommendation C.7 of the Code. The length of tenure merely represents an indicator that must be considered as part of an overall assessment. There are no other circumstances that could indicate a lack of independence. In particular, there are no business or other economic relationships between Mr. Arendts and the Company. Likewise, there are no personal or business relationships with the current Management Board, which only assumed office in June 2025. There are no indications of any particular personal closeness or other circumstances that could impair Mr. Arendts' objectivity and supervisory function.

Against this background, the management continues to consider the requirements for independence to be fulfilled despite his long tenure on the Supervisory Board.

The Supervisory Board does not include any former members of the Management Board.

All shareholder representatives are therefore independent from the Company and the Management Board.

(2) Independence from a controlling shareholder

According to the Code, if the Company has a controlling shareholder, and the Supervisory Board comprises six members or less, at least one shareholder representative shall be independent from the controlling shareholder.

According to the Code, a Supervisory Board member is considered independent of the controlling shareholder if neither the member nor a close family member is a controlling shareholder, a member of the management board of the controlling shareholder, or in a personal or business relationship with the controlling shareholder that could give rise to a material and not merely temporary conflict of interest.

No such relationships exist.

Accordingly, all shareholder representatives are independent of any controlling shareholder.

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v) Qualification matrix

Based on the objectives regarding its composition and qualifications at the time of issuing this Corporate Governance Statement, the Supervisory Board of the Company has developed the following qualification matrix:

		Martin Arendts, M.B.L.-HSG (Chairman)	Dr. Raffaella Zillner, L.L.M (Vice Chairwoman)	Dominik Beier
Tenure	Member since	13.08.2007	07.01.2026	07.01.2026
No overboarding ¹		✓	✓	✓
Independence from the Company and the Management Board		✓	✓	✓
Independence from a controlling shareholder		✓	✓	✓
Diversity	Gender	male	female	male
	Year of Birth	1966	1988	1991
	Citizenship			
Expertise	Betting and gambling market	✓	✓	✓
	Compliance	✓	✓	✓
	Corporate law	✓	✓	
	Capital market law	✓		
	Sustainability	✓	✓	✓
	Finance	✓		✓
	Audit (within the meaning of § 100 (5) AktG)	✓		
	Accounting (within the meaning of § 100 (5) AktG)			✓
	Strategy	✓	✓	✓
	Innovations/ technology			✓
Risk management	✓	✓	✓	
Internationality		✓		

1. According to the German Corporate Governance Code (GCGC)

2. Management Board / Succession planning

i) Objectives for the composition of the Management Board

Pursuant to Recommendation B.1 of the Code, the Supervisory Board shall take diversity into account, when appointing Management Board members. Pursuant to Section 76 of the German Stock Corporation Act, the Management Board is to manage the Company on its own responsibility. Hence, the objective of the composition of the Management Board should be to entrust the management of the Company to individuals who meet essential professional and personal requirements as part of constructive cooperation, while maintaining the efficiency of human resources. It should be taken into consideration that bet-at-home.com AG, as a holding Company, is responsible for managing its subsidiaries, but does not itself conduct operational business. However, the best business and industry knowledge, including regulatory frameworks in the target markets, is essential at the Management Board level. As the Group operates exclusively as an online provider, the knowledge in this area is of

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outstanding importance. As it was explained above, with regards to the diversity concept, there is no target to appoint women to the Management Board at least until December 31, 2026.

ii) Status of implementation

To the best belief of the Supervisory Board, the composition of the Management Board took and takes appropriate account of the professional and personal requirements:

On May 21, 2025, the Company's Supervisory Board appointed Mr. Mag. Claus Retschitzegger as sole member of the Management Board of bet-at-home.com AG, effective June 1, 2025. Mr. Retschitzegger has been working within the Company's BaH Group since 2007. He initially worked in the areas of marketing, PR, and legal affairs before taking over, in 2010, the management of the Legal & Compliance department as well as responsibility for corporate communications. Since June 2024, he has held the position of Director Legal & Compliance.

Mr. Retschitzegger contributes valuable expertise to the work of the Management Board.

iii) Succession planning

Against the background of professional and personal requirements to the members of the Company's Management Board, the Supervisory Board regularly discusses – also with the acting Management Board – which individuals might be considered for appointment for future periods of office. In this respect, the success in personal and professional development of the Group's executives is taken into consideration. The Supervisory Board may also consult external advisors in the search for suitable candidates, if required.