

## Sustainability Accounting Standards Board (SASB) content index 2024

Sanoma’s reporting in accordance with the Sustainability Accounting Standards Board (SASB) includes the Media & Entertainment, Advertising & Marketing and Education sectors Sustainability Accounting Standards. In this SASB content index, Sanoma has listed its disclosures against these standards with a reference to the location of the information in Sanoma’s [Annual Report 2024](#), including its [Sustainability Statement](#). Sanoma’s Sustainability Statement, published as part of the Annual Report 2024, is prepared in accordance with the European Sustainability Reporting Standards (ESRS). The SASB content index includes information on reasons for omissions or changes in our reporting scope, if necessary.

Code	Accounting Metric	Category	Unit of Measure	Location of information	Omissions
<b>Media &amp; Entertainment, Media Pluralism</b>					
SV-ME-260a.1	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) professionals, and (d) all other employees	Quantitative	Percentage (%)	Annual Report 2024, Report of the Board of Directors, Sustainability Statement, ESRS S1 Own workforce, <a href="#">S1-6 Characteristics of the undertaking’s employees</a> and <a href="#">S1-9 Diversity metrics</a> .	
SV-ME-260a.2	Description of policies and procedures to ensuring pluralism in news media content	Discussion and Analysis	N/A	Annual Report 2024, Report of the Board of Directors, Sustainability Statement, ESRS S4 Consumers and end-users, <a href="#">S4-1 Policies related to consumers and end-users</a> .  Following Sanoma’s Sustainability and Human Rights Policy, Media Finland newspapers are committed to the Journalistic Guidelines and grievance mechanisms of the Council for Mass Media and the Union of Journalists, ensuring pluralism in news media content.	
<b>Media &amp; Entertainment, Journalistic Integrity &amp; Sponsorship Identification</b>					
SV-ME-270a.1	Total amount of monetary losses as a result of legal proceedings associated with libel or slander	Quantitative	EUR	Annual Report 2024, Consolidated Financial Statements, <a href="#">Note 5.5 Contingent liabilities</a> . Sanoma did not face any legal proceedings associated with libel or slander.	
SV-ME-270a.2	Revenue from embedded advertising	Quantitative	EUR	EUR 580.9 million of Media Finland revenue came from print and non-print advertising. Both include embedded advertising.	Embedded advertising revenue not separately available.
SV-ME-270a.3	Description of approach for ensuring journalistic integrity of news programming related to: (1) truthfulness, accuracy, objectivity, fairness, and accountability, (2) independence of content and/or transparency of potential bias, and (3) protection of privacy and limitation of harm	Discussion and Analysis	N/A	Annual Report 2024, Report of the Board of Directors, Sustainability Statement, <a href="#">ESRS S4 Consumers and end-users</a> .	
<b>Media &amp; Entertainment, Intellectual Property Protection &amp; Media Piracy</b>					
SV-ME-520a.1	Description of approach to ensuring intellectual property (IP) protection	Discussion and Analysis	N/A	Annual Report 2024, Report of the Board of Directors, Sustainability Statement, <a href="#">ESRS S4 Consumers and end-users</a> . Sanoma’s intellectual property policy is also available at Sanoma’s website (available only in Finnish due to the Finnish target group).	

Code	Accounting Metric	Category	Unit of Measure	Location of information	Omissions
<b>Media &amp; Entertainment, Activity metrics</b>					
SV-ME-000.A	(1) Total recipients of media and the number of (2) households reached by broadcast TV, (3) subscribers to cable networks, and (4) circulation for magazines and newspapers	Quantitative	Number	1) Media Finland media's reached 90% of all Finns weekly in 2024. The Kantar <a href="#">Mind consumer survey</a> (in Finnish) is carried out on a continuous basis. 2) All TV and radio reach in Finland is reported publicly by <a href="#">Finnpanel</a> (in Finnish). Reporting includes annual channel share and weekly reach for Finns above three years old. Reporting covers Sanoma's channels. 4) All magazines and newspapers circulation reported publicly by <a href="#">Media Audit Finland</a> . Reporting covers Sanoma's channels.	(3) Subscribers to cable networks data not publicly available.
SV-ME-000.B	Total number of media productions and publications produced	Quantitative	Number	Annual Report 2024, Our business in brief, Sustainability highlights, <a href="#">Sustainable Media</a> .	Quantitative figure of total media productions and publications not reported.
<b>Advertising &amp; Marketing, Data Privacy</b>					
SV-AD-220a.1	Discussion of policies and practices relating to behavioral advertising and consumer privacy	Discussion and Analysis	N/A	Annual Report 2024, Report of the Board of Directors, Risk and risk management and Sustainability Statement, <a href="#">ESRS S4 Consumers and end-users</a> . Media Finland's Privacy policy at Sanoma's <a href="#">website</a> (available only in Finnish due to the Finnish target group).	
SV-AD-220a.2	Percentage of online advertising impressions that are targeted to custom audiences	Quantitative	Percentage (%) by revenue	Annual Report 2024, <a href="#">Report of the Board of Directors</a> . 57% (EUR 329.9 million) of Media Finland revenue came from non-print advertising. Both include embedded advertising.	Percentage (%) by revenue data not available.
SV-AD-220a.3	Total amount of monetary losses as a result of legal proceedings associated with consumer privacy	Quantitative	EUR	Annual Report 2024, Consolidated Financial Statements, <a href="#">Note 5.5 Contingent liabilities</a> . No monetary losses as a result of legal proceedings associated with consumer privacy.	
<b>Advertising &amp; Marketing, Advertising Integrity</b>					
SV-AD-270a.1	Total amount of monetary losses as a result of legal proceedings associated with false, deceptive, or unfair advertising	Quantitative	EUR	Annual Report 2024, Consolidated Financial Statements, <a href="#">Note 5.5 Contingent liabilities</a> . No monetary losses as a result of legal proceedings associated with false, deceptive, or unfair advertising.	
SV-AD-270a.2	Percentage of campaigns reviewed for adherence with a self-regulatory assessment procedure or equivalent, percentage of those in compliance	Quantitative	Percentage (%) by revenue	Programmatic advertising reviews are conducted by automated system checks and by also regular manual checks.	Percentage by revenue data not available.
SV-AD-270a.3	Percentage of campaigns that promote alcohol or tobacco products	Quantitative	Percentage (%) by revenue	Advertising of tobacco is illegal in Finland. Commercials with alcohol are only permitted to be broadcasted after 10 p.m., following the local legislation.	Percentage by revenue data not available.
<b>Advertising &amp; Marketing, Workforce Diversity &amp; Inclusion</b>					
SV-AD-330a.1	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) professionals, and (d) all other employees	Quantitative	Percentage (%)	Annual Report 2024, Report of the Board of Directors, Sustainability Statement, ESRS S1 Own workforce, <a href="#">S1-6 Characteristics of the undertaking's employees</a> and <a href="#">S1-9 Diversity metrics</a> .	

Code	Accounting Metric	Category	Unit of Measure	Location of information	Omissions
<b>Advertising &amp; Marketing, Activity metrics</b>					
SV-AD-000.A	Median reach of advertisements and marketing campaigns	Quantitative	Number	All TV and radio reach in Finland is reported publicly by <a href="#">Finnpanel</a> (in Finnish). Digital reach is followed by the <a href="#">Finnish Internet Audience Measurement</a> (FIAM) (in Finnish). <a href="#">Media Audit Finland</a> follows the reach of magazines and newspapers in Finland (in Finnish). Reporting covers Sanoma's channels.	Median reach of advertisements and marketing campaigns data not available.
SV-AD-000.B	Number of exposures to advertisements or marketing campaigns	Quantitative	Number	All TV and radio reach in Finland is reported publicly by <a href="#">Finnpanel</a> (in Finnish). Digital reach is followed by the <a href="#">Finnish Internet Audience Measurement</a> (FIAM) (in Finnish). <a href="#">Media Audit Finland</a> follows the reach of magazines and newspapers in Finland (in Finnish). Reporting covers Sanoma's channels.	Number of exposures to advertisements or marketing campaigns data not available.
SV-AD-000.C	Median frequency of exposures	Quantitative	Number	All TV and radio reach in Finland is reported publicly by <a href="#">Finnpanel</a> (in Finnish). Digital reach is followed by the <a href="#">Finnish Internet Audience Measurement</a> (FIAM) (in Finnish). <a href="#">Media Audit Finland</a> follows the reach of magazines and newspapers in Finland (in Finnish). Reporting covers Sanoma's channels.	Median frequency of exposures data not available.
SV-AD-000.D	Number of employees	Quantitative	Number	Annual Report 2024, Report of the Board of Directors, Sustainability Statement, ESRS S1 Own workforce, <a href="#">S1-6 Characteristics of the undertaking's employees</a> .	
<b>Education, Data Security</b>					
SV-ED-230a.1	Description of approach to identifying and addressing data security risks	Discussion and Analysis	N/A	Annual Report 2024, Report of the Board of Directors, Risk and risk management and Sustainability Statement, <a href="#">ESRS S4 Consumers and end-users</a> . Sanoma's group-wide Privacy and Security Programme monitors the development and enforcement of privacy regulations, has oversight of the implementation of the Sanoma's Privacy and Data Protection Policy and Sanoma's Ethical AI Principles, and ensures that employees know how to apply data security and privacy practices in their daily work.	
SV-ED-230a.2	Description of policies and practices relating to collection, usage, and retention of student information	Discussion and Analysis	N/A	Annual Report 2024, Report of the Board of Directors, Sustainability Statement, ESRS S4 Consumers and end-users, <a href="#">S4-1 Policies related to consumers and end-users</a> . Sanoma operates as a processor of student data and follows the instruction of controllers (schools and education provider).	
SV-ED-230a.3	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of students affected	Quantitative	Number, Percentage (%)	(1) Annual Report 2024, Report of the Board of Directors, Sustainability Statement, <a href="#">ESRS S4 Consumers and end-users</a> . Sanoma operates as a processor of student data and follows the instruction of controllers (schools and education provider). We follow and report personal data breaches annually.	(2) Percentage involving PII not available. (3) Number of students affected data security information not available.

Code	Accounting Metric	Category	Unit of Measure	Location of information	Omissions
<b>Education, Quality of Education &amp; Gainful Employment</b>					
SV-ED-260a.1	Graduation rate	Quantitative	Percentage (%)	Not relevant. Sanoma does not operate as an education organiser.	
SV-ED-260a.2	On-time completion rate	Quantitative	Percentage (%)	Not relevant. Sanoma does not operate as an education organiser.	
SV-ED-260a.3	Job placement rate	Quantitative	Percentage (%)	Not relevant. Sanoma does not operate as an education organiser.	
SV-ED-260a.6	Description of policies relating to student indebtedness and programme loan defaults	Discussion and Analysis	N/A	Not relevant. Sanoma does not operate as an education organiser.	
<b>Education, Marketing &amp; Recruiting Practices</b>					
SV-ED-270a.1	(1) Description of policies to ensure disclosure of key performance statistics to prospective students in advance of collecting any fees and (2) discussion of outcomes	Discussion and Analysis	N/A	Not relevant. Sanoma does not operate as an education organiser.	
SV-ED-270a.2	Total amount of monetary losses as a result of legal proceedings associated with advertising, marketing, and mandatory disclosures	Quantitative	EUR	Annual Report 2024, Consolidated Financial Statements, <a href="#">Note 5.5 Contingent liabilities</a> . No monetary losses as a result of legal proceedings associated with advertising, marketing, and mandatory disclosures.	
SV-ED-270a.3	(1) Instruction and student services expenses and (2) marketing and recruiting expenses	Quantitative	EUR	Not relevant for the company, Sanoma does not operate as an education organiser.	
SV-ED-270a.4	Revenue from: (1) government-funded student aid and (2) private student loans	Quantitative	EUR	Not relevant for the company, Sanoma does not operate as an education organiser.	
<b>Education, Activity metrics</b>					
SV-ED-000.A	Number of students enrolled	Quantitative	Number	Annual Report 2024, Our business in brief, Sustainability highlights, <a href="#">Inclusive learning</a> . Figure disclosed (25 million) does not represent students enrolled, as Sanoma does not operate as an education organizer. The number represents the number of students that use Sanoma Learning products.	
SV-ED-000.B	Number of applications received for enrollment	Quantitative	Number	Not relevant. Sanoma does not operate as an education organiser.	
SV-ED-000.C	Average registered credits per student, percentage online	Quantitative	Number, Percentage (%)	Not relevant. Sanoma does not operate as an education organiser.	
SV-ED-000.D	Number of: (1) teaching staff and (2) all other staff	Quantitative	Number	Not relevant. Sanoma does not operate as an education organiser.	