

## **Independent Practitioner’s Report on a Limited Assurance Engagement on Sustainability Information<sup>1</sup>**

To Deutsche Börse Aktiengesellschaft, Frankfurt am Main

We have performed a limited assurance engagement on the disclosures in the GRI content index of Deutsche Börse Aktiengesellschaft, Frankfurt am Main (hereinafter “the Company”), for the period from 1 January to 31 December 2023 (hereinafter the “Report”).

### **Responsibilities of the Executive Directors**

The executive directors of the Company are responsible for the preparation of the Report in accordance with the principles stated in the Sustainability Reporting Standards of the Global Reporting Initiative (hereinafter the “GRI-Criteria”).

This responsibility of Company’s executive directors includes the selection and application of appropriate methods of sustainability reporting as well as making assumptions and estimates related to individual sustainability disclosures, which are reasonable in the circumstances. Furthermore, the executive directors are responsible for such internal controls as they have considered necessary to enable the preparation of a Report that is free from material misstatement whether due to fraud or error.

### **Audit Firm’s Independence and Quality Management**

We have complied with the German professional provisions regarding independence as well as other ethical requirements.

Our audit firm applies the national legal requirements and professional standards – in particular the Professional Code for German Public Auditors and German Chartered Auditors (“Berufssatzung für Wirtschaftsprüfer und vereidigte Buchprüfer“: “BS WP/vBP”) as well as the Standard on Quality Management 1 published by the Institut der Wirtschaftsprüfer (Institute of Public Auditors in Germany; IDW): Requirements to quality management for audit firms (IDW Qualitätsmanagementstandard 1: Anforderungen an das Qualitätsmanagement in der Wirtschaftsprüferpraxis - IDW QMS 1 (09.2022)), which requires the audit firm to design, implement and operate a system of quality management that complies with the applicable legal requirements and professional standards.

### **Independence and Quality Control of the Audit Firm**

We have complied with the German professional provisions regarding independence as well as other ethical requirements.

Our audit firm applies the national legal requirements and professional standards – in particular the Professional Code for German Public Auditors and German Chartered Auditors (“Berufssatzung für Wirtschaftsprüfer und vereidigte Buchprüfer“: “BS WP/vBP”) as well as the Standard on Quality Control 1 published by the Institut der Wirtschaftsprüfer (Institute of Public Auditors in Germany; IDW): Requirements to quality control for audit firms (IDW Qualitätssicherungsstandard 1: Anforderungen an die Qualitätssicherung in der Wirtschaftsprüferpraxis - IDW QS 1) – and accordingly maintains a comprehensive system of

---

<sup>1</sup> PricewaterhouseCoopers GmbH has performed a limited assurance engagement on the German version of the GRI-Content-Index and issued an independent practitioner’s report in German language, which is authoritative. The following text is a translation of the independent practitioner’s report.

quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

### **Practitioner's Responsibility**

Our responsibility is to express a limited assurance conclusion on the disclosures in the Report based on the assurance engagement we have performed.

Within the scope of our engagement we did not perform an audit on external sources of information or expert opinions, referred to in the Report.

We conducted our assurance engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised): Assurance Engagements other than Audits or Reviews of Historical Financial Information, issued by the IAASB. This Standard requires that we plan and perform the assurance engagement to allow us to conclude with limited assurance that nothing has come to our attention that causes us to believe that the disclosures in the Company's Report for the period from 1 January to 31 December 2023 have not been prepared, in all material aspects in accordance with the GRI-Criteria.

In a limited assurance engagement, the assurance procedures are less in extent than for a reasonable assurance engagement and therefore a substantially lower level of assurance is obtained. The assurance procedures selected depend on the practitioner's judgment.

Within the scope of our assurance engagement, we performed amongst others the following assurance procedures and further activities:

- Obtaining an understanding of the structure of the sustainability organization and the involvement of stakeholders.
- Inquiries of management and employees involved in the preparation of the Report about the preparation process, internal control relevant to the preparation process, and selected disclosures in the Report.
- Identification of probable risks of material misstatement of the Report based on the GRI criteria.
- Inspection of systems for data collection, plausibility checks and aggregation as well as further inspection of documents (internal documents, contracts, invoices, reports, etc.).
- Assessing the presentation of the disclosures in the Report in accordance with the relevant reporting criteria and comparing the data with corresponding disclosures in the consolidated financial statements and the Group management report.
- Evaluating whether the disclosures we have audited are presented fairly in all material respects in accordance with the reporting criteria.
- Analytical assessment of selected disclosures in the sustainability report

### **Assurance Conclusion**

Based on the assurance procedures performed and assurance evidence obtained, nothing has come to our attention that causes us to believe that the disclosures in the Company's Report for the period from 1 January to 31 December 2023 have not been prepared, in all material aspects, in accordance with the GRI-Criteria.

### **Intended Use of the Assurance Report**

We issue this report on the basis of the engagement agreed with the Company. The assurance engagement has been performed for purposes of the Company and the report is solely intended to inform the Company as to the results of the assurance engagement. The report is not intend-

ed to provide third parties with support in making (financial) decisions. Our responsibility lies solely toward the Company. We do not assume any responsibility towards third parties.

Frankfurt am Main, 6 March 2024

PricewaterhouseCoopers GmbH  
Wirtschaftsprüfungsgesellschaft

Nicolle Pietsch  
Wirtschaftsprüferin  
(German Public Auditor)

ppa. Christopher Hintze  
Wirtschaftsprüfer  
(German Public Auditor)