

EnBW Energie Baden-Württemberg AG

# 2024 CDP Corporate Questionnaire 2024

**Important: this export excludes unanswered questions**

This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.

[Terms of disclosure for corporate questionnaire 2024 - CDP](#)

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## C1. Introduction

### (1.1) In which language are you submitting your response?

Select from:

☒ English

### (1.2) Select the currency used for all financial information disclosed throughout your response.

Select from:

☒ EUR

### (1.3) Provide an overview and introduction to your organization.

#### (1.3.2) Organization type

Select from:

☒ Publicly traded organization

#### (1.3.3) Description of organization

*EnBW, is transforming itself from an energy supply company into a sustainable and innovative infrastructure partner, also outside of the energy sector. Sustainability is an important element of our business model and acts as a compass for our strategic alignment. We draw on a variety of resources – from finances through to infrastructure – for our corporate activities. As a result of the efficient use of these resources, we create value for ourselves and our stakeholders. Since 2021, our business portfolio has been split into three segments that encompass the following activities: • The smart infrastructure for customers segment comprises the sale of electricity and gas, the provision and expansion of quick-charging infrastructure and digital solutions for electromobility, activities in the telecommunications sector and static storage systems in conjunction with photovoltaics. • The transmission and distribution of electricity and gas are the main components of the System Critical Infrastructure segment. Our activities in this segment are designed to guarantee the security of supply and system stability. The provision of grid-related services and the supply of water are other activities in this segment. • The sustainable generation infrastructure segment encompasses our activities in the areas of renewable energies and conventional generation, district heating, waste management and energy services. In order to guarantee the security of supply, we maintain the power plants that have been transferred to the grid reserve. In addition, this segment includes the storage of gas and trading of electricity, gas, CO2 allowances and fuels, as well as the direct distribution of renewable energy power plants. The main goal of our EnBW strategy is to develop a balanced and diversified business portfolio along the entire value added chain via these three growth fields. Our portfolio is also characterized by a high proportion of stable, regulated business and an attractive risk-return profile. In addition, we are using our core expertise to exploit new business areas – also outside of the energy sector and in selected markets abroad. The*

themes of sustainability and climate protection continue to be issues of intense public interest and will also influence social acceptance for our business activities to a greater extent in future. We have set ourselves the goal of continuing to develop our business model in line with the economic, ecological and social dimensions of sustainability. As an energy company, we can make a particularly effective contribution to climate protection. In the Group, we aspire to reduce our greenhouse gas emissions by 70% by 2030 and become climate neutral with respect to our own emissions (Scope 1 and 2) by the end of 2035 at the latest. To achieve this, we are further expanding renewable energies and phasing out coal, for example. We believe that digitalization is an important basis for sustainable growth, profitability and competitiveness. In our digitalization agenda 2030, we are intensifying our activities in this area and developing other initiatives, some of which reach across the whole Group. Our focus lies on the digital evolution of the business, developing skills and supporting our sustainability activities. Smart grid and apps in the field of electromobility are examples of Digitalization. Our company's business model has proved itself to be robust and flexible during the current crises. The reliable supply of electricity, gas, water and heating to our customers was not at risk at any time. Furthermore, reliable infrastructure has become an increasingly important issue in the social consciousness. Our portfolio has also proved itself to be fundamentally stable in crisis situations. Our integrated approach thus enabled us to compensate for varying developments in different business fields in the 2023 financial year.

[Fixed row]

#### **(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.**

##### **(1.4.1) End date of reporting year**

12/30/2023

##### **(1.4.2) Alignment of this reporting period with your financial reporting period**

Select from:

☒ Yes

##### **(1.4.3) Indicate if you are providing emissions data for past reporting years**

Select from:

☒ Yes

##### **(1.4.4) Number of past reporting years you will be providing Scope 1 emissions data for**

Select from:

☒ Not providing past emissions data for Scope 1

(1.4.5) Number of past reporting years you will be providing Scope 2 emissions data for

Select from:

☒ Not providing past emissions data for Scope 2

(1.4.6) Number of past reporting years you will be providing Scope 3 emissions data for

Select from:

☒ Not providing past emissions data for Scope 3

[Fixed row]

(1.4.1) What is your organization’s annual revenue for the reporting period?

44431000000

(1.5) Provide details on your reporting boundary.

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

	Does your organization use this unique identifier?	Provide your unique identifier
ISIN code - bond	<i>Select from:</i> <input checked="" type="checkbox"/> Yes	DE0005220008

[Add row]

## (1.7) Select the countries/areas in which you operate.

*Select all that apply*

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> France  | <input checked="" type="checkbox"/> Denmark |
| <input checked="" type="checkbox"/> Sweden  | <input checked="" type="checkbox"/> Germany |
| <input checked="" type="checkbox"/> Turkey  |   |
| <input checked="" type="checkbox"/> Austria |   |
| <input checked="" type="checkbox"/> Czechia |   |

## (1.8) Are you able to provide geolocation data for your facilities?

### (1.8.1) Are you able to provide geolocation data for your facilities?

*Select from:*

- ☒ No, not currently but we intend to provide it within the next two years

### (1.8.2) Comment

*EnBW is currently compiling this data as part of a Group project on climate risks. The data should be available in full for the next reporting period (with the exception of location data, which is subject to special confidentiality for security reasons).*

[Fixed row]

## (1.16) In which part of the electric utilities value chain does your organization operate?

### Electric utilities value chain

- ☒ Distribution
- ☒ Electricity generation
- ☒ Transmission

### Other divisions

- ☒ Battery storage
- ☒ Gas storage, transmission and distribution
- ☒ Smart grids/demand response

## (1.16.1) For your electricity generation activities, provide details of your nameplate capacity and electricity generation specifics for each technology employed.

### Coal - Hard

#### (1.16.1.1) Own or control operations which use this power generation source

Select from:

- ☒ Yes

#### (1.16.1.2) Nameplate capacity (MW)

3467

#### (1.16.1.3) Gross electricity generation (GWh)

4966

#### (1.16.1.4) Net electricity generation (GWh)

4966

#### (1.16.1.5) Comment

*Due to confidential matters, we report the gross electricity generation equal to the net electricity Generation..*

### Lignite

#### (1.16.1.1) Own or control operations which use this power generation source

Select from:

☒ Yes

#### (1.16.1.2) Nameplate capacity (MW)

875

#### (1.16.1.3) Gross electricity generation (GWh)

3635

#### (1.16.1.4) Net electricity generation (GWh)

3635

#### (1.16.1.5) Comment

*Due to confidential matters, we report the gross electricity generation equal to the net electricity Generation.*

### Oil

#### (1.16.1.1) Own or control operations which use this power generation source

Select from:

☒ No

#### (1.16.1.5) Comment

*For reasons of materiality the data for oil is included in the data reported under "Other non-renewable".*

## Gas

### (1.16.1.1) Own or control operations which use this power generation source

Select from:

☒ Yes

### (1.16.1.2) Nameplate capacity (MW)

1161

### (1.16.1.3) Gross electricity generation (GWh)

2773

### (1.16.1.4) Net electricity generation (GWh)

2773

### (1.16.1.5) Comment

*Due to confidential matters, we report the gross electricity generation equal to the net electricity Generation.*

## Sustainable biomass

### (1.16.1.1) Own or control operations which use this power generation source

Select from:

☒ No

### (1.16.1.5) Comment

*For reasons of materiality the data for Other biomass is included in the data reported under "Other renewable".*

## Other biomass

### (1.16.1.1) Own or control operations which use this power generation source

Select from:

☒ No

### (1.16.1.5) Comment

*For reasons of materiality the data for Other biomass is included in the data reported under "Other renewable".*

## Waste (non-biomass)

### (1.16.1.1) Own or control operations which use this power generation source

Select from:

☒ No

### (1.16.1.5) Comment

*For reasons of materiality the data for waste (non-biomass) is included in the data reported under "Other non-renewable".*

## Nuclear

### (1.16.1.1) Own or control operations which use this power generation source

Select from:

☒ Yes

### (1.16.1.2) Nameplate capacity (MW)

0

### (1.16.1.3) Gross electricity generation (GWh)



1975

#### (1.16.1.4) Net electricity generation (GWh)

1975

#### (1.16.1.5) Comment

*The final decommissioning of Neckarwestheim II was on 15/04/2023, after which the nuclear capacity was 0 MW. We therefore report here the nuclear capacity on the status as at 31.12.2023 with 0 MW. The reported nuclear electricity generation of 1975 MWh was covered exclusively in the period from 01/01/2023 to 15/04/2024 until final decommissioning of Neckarwestheim II. Due to confidential matters, we report the gross electricity generation equal to the net electricity generation.*

### Fossil-fuel plants fitted with carbon capture and storage

#### (1.16.1.1) Own or control operations which use this power generation source

Select from:

☒ No

#### (1.16.1.5) Comment

*At the moment we don't operate plants fitted with CCS.*

### Geothermal

#### (1.16.1.1) Own or control operations which use this power generation source

Select from:

☒ No

#### (1.16.1.5) Comment

N/A

### Hydropower

#### (1.16.1.1) Own or control operations which use this power generation source

Select from:

☒ Yes

#### (1.16.1.2) Nameplate capacity (MW)

2499

#### (1.16.1.3) Gross electricity generation (GWh)

6126

#### (1.16.1.4) Net electricity generation (GWh)

6126

#### (1.16.1.5) Comment

*The reported data includes Run-of-river power plants and Storage/pumped storage power plants using the natural flow of water. Pumped storage power plants that do not use the natural flow of water are included in the data reported under "Other non-renewable".*

### Wind

#### (1.16.1.1) Own or control operations which use this power generation source

Select from:

☒ Yes

#### (1.16.1.2) Nameplate capacity (MW)

2188

#### (1.16.1.3) Gross electricity generation (GWh)

5642

#### (1.16.1.4) Net electricity generation (GWh)

5642

#### (1.16.1.5) Comment

*Due to confidential matters we report the gross electricity generation equal to the net electricity generation. The given data is for onshore wind and offshore wind.*

### Solar

#### (1.16.1.1) Own or control operations which use this power generation source

Select from:

☒ Yes

#### (1.16.1.2) Nameplate capacity (MW)

956

#### (1.16.1.3) Gross electricity generation (GWh)

869

#### (1.16.1.4) Net electricity generation (GWh)

869

#### (1.16.1.5) Comment

*Due to confidential matters we report the gross electricity generation equal to the net electricity generation.*

### Marine

#### (1.16.1.1) Own or control operations which use this power generation source

Select from:

☒ No

#### (1.16.1.5) Comment

*Not relevant for EnBW. EnBW does not conduct such power plants.*

#### Other renewable

#### (1.16.1.1) Own or control operations which use this power generation source

*Select from:*

☒ Yes

#### (1.16.1.2) Nameplate capacity (MW)

85

#### (1.16.1.3) Gross electricity generation (GWh)

281

#### (1.16.1.4) Net electricity generation (GWh)

281

#### (1.16.1.5) Comment

*Due to confidential matters we report the gross electricity generation equal to the net electricity generation. The other renewables include biomass, geothermal and biogenic-waste ( In Germany 50% of the municipal waste is considered to be biogenic.).*

#### Other non-renewable

#### (1.16.1.1) Own or control operations which use this power generation source

*Select from:*

☒ Yes

#### (1.16.1.2) Nameplate capacity (MW)

995

#### (1.16.1.3) Gross electricity generation (GWh)

1322

#### (1.16.1.4) Net electricity generation (GWh)

1322

#### (1.16.1.5) Comment

*Due to confidential matters we report the gross electricity generation equal to the net electricity generation. The other non-renewables include mainly pumped storage power plants that do not use the natural flow of water and some oil, waste (non-biomass) and sewage sludge.*

### Total

#### (1.16.1.2) Nameplate capacity (MW)

11231

#### (1.16.1.3) Gross electricity generation (GWh)

27590

#### (1.16.1.4) Net electricity generation (GWh)

27590

#### (1.16.1.5) Comment

*Due to confidential matters we report the gross electricity generation equal to the net electricity generation.*

[Fixed row]

## (1.24) Has your organization mapped its value chain?

### (1.24.1) Value chain mapped

Select from:

- ☒ Yes, we have mapped or are currently in the process of mapping our value chain

### (1.24.2) Value chain stages covered in mapping

Select all that apply

- ☒ Upstream value chain  
☒ Downstream value chain

### (1.24.3) Highest supplier tier mapped

Select from:

- ☒ Tier 4+ suppliers

### (1.24.4) Highest supplier tier known but not mapped

Select from:

- ☒ All supplier tiers known have been mapped

### (1.24.7) Description of mapping process and coverage

A key objective of our EnBW 2025 strategy is a balanced and diversified business portfolio in these three growth areas along the entire value chain. As part of the implementation of the German Supply Chain Duty of Care Act, we began reviewing our entire value chain in 2023 for the risks it contains. The results and our approach are documented in the "Policy statement" published in July 2023 and the "Report on the German Supply Chain Due Diligence Act" published in August 2024.

[Fixed row]

**(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?**

**(1.24.1.1) Plastics mapping**

*Select from:*

☒ No, and we do not plan to within the next two years

**(1.24.1.5) Primary reason for not mapping plastics in your value chain**

*Select from:*

☒ Judged to be unimportant or not relevant

**(1.24.1.6) Explain why your organization has not mapped plastics in your value chain**

*EnBW's business model is based on the generation and distribution of energy. Here, no noteworthy income from plastics in various forms could be identified.*  
*[Fixed row]*

## C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

### Short-term

(2.1.1) From (years)

0

(2.1.3) To (years)

1

(2.1.4) How this time horizon is linked to strategic and/or financial planning

*Deviations are reviewed and addressed during the year. Risks and opportunities are identified and reported immediately on an ad hoc basis. Opportunities and risks are considered in the same medium-term as financial and profit planning within a three-year. Additional timeframe. In addition, a risk-bearing capacity is determined on the basis of all reportable risks, as well as a threat to the company's continued existence from the overall risk position.*

### Medium-term

(2.1.1) From (years)

1

(2.1.3) To (years)

3

(2.1.4) How this time horizon is linked to strategic and/or financial planning



Deviations are reviewed and addressed during the year. Risks and opportunities are identified and reported immediately on an ad hoc basis. Opportunities and risks are considered in the same medium-term as financial and profit planning within a three-year timeframe. In addition, a risk-bearing capacity is determined on the basis of all reportable risks, as well as a threat to the company's continued existence from the overall risk position.

## Long-term

### (2.1.1) From (years)

3

### (2.1.2) Is your long-term time horizon open ended?

Select from:

☒ No

### (2.1.3) To (years)

25

### (2.1.4) How this time horizon is linked to strategic and/or financial planning

*These opportunities and risks, which go beyond the medium-term planning period, are not always measurable financially. However, they represent a significant factor in our risk assessments. In particular, changes resulting from climate change, such as weather, temperature and soil changes, have an influence on our strategic product development. The expansion of our wind power, photovoltaics and charging parks for electric mobility is affected by wind extremes, water levels and heat waves. The risks are coordinated with the Strategy Department and the Sustainability Department. The time horizons are in line with the legal requirements of the EU CSRD Sustainability Report 2024 Directive and are linked to the strategy and sustainability sections. Building on the legal requirements, we consider long-term risks and opportunities in a long-term horizon in accordance with European regulations, such as EU tax legislation. In addition, we use analysis-based site risk analyses from third-party providers to analyse the risks of long-term climate change at our individual operating sites.*

[Fixed row]

## (2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

	Process in place	Dependencies and/or impacts evaluated in this process
	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> Both dependencies and impacts

[Fixed row]

### (2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> Both risks and opportunities	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

### (2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

#### Row 1

#### (2.2.2.1) Environmental issue

Select all that apply

☒ Climate change

☒ Water

#### (2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

*Select all that apply*

- ☒ Dependencies
- ☒ Impacts
- ☒ Risks
- ☒ Opportunities

#### (2.2.2.3) Value chain stages covered

*Select all that apply*

- ☒ Direct operations

#### (2.2.2.4) Coverage

*Select from:*

- ☒ Full

#### (2.2.2.7) Type of assessment

*Select from:*

- ☒ Qualitative and quantitative

#### (2.2.2.8) Frequency of assessment

*Select from:*

- ☒ More than once a year

#### (2.2.2.9) Time horizons covered

*Select all that apply*

- ☒ Short-term
- ☒ Medium-term

- ☒ Long-term

#### (2.2.2.10) Integration of risk management process

Select from:

- ☒ Integrated into multi-disciplinary organization-wide risk management process

#### (2.2.2.11) Location-specificity used

Select all that apply

- ☒ Site-specific

#### (2.2.2.12) Tools and methods used

##### Enterprise Risk Management

- ☒ COSO Enterprise Risk Management Framework
- ☒ Enterprise Risk Management
- ☒ Internal company methods
- ☒ Stress tests

##### Databases

- ☒ Other databases, please specify :Jupiter Intelligence

##### Other

- ☒ Internal company methods
- ☒ Scenario analysis

#### (2.2.2.13) Risk types and criteria considered

##### Acute physical

- ☒ Drought
- ☒ Tornado
- ☒ Heat waves
- ☒ Cyclones, hurricanes, typhoons
- ☒ Heavy precipitation (rain, hail, snow/ice)
- ☒ Flood (coastal, fluvial, pluvial, ground water)

- ☑ Cold wave/frost
- ☑ Pollution incident

- ☑ Storm (including blizzards, dust, and sandstorms)

### **Chronic physical**

- ☑ Change in land-use
- ☑ Changing precipitation patterns and types (rain, hail, snow/ice)
- ☑ Changing temperature (air, freshwater, marine water)
- ☑ Changing wind patterns
- ☑ Sea level rise

### **Policy**

- ☑ Carbon pricing mechanisms
- ☑ Changes to national legislation
- ☑ Poor enforcement of environmental regulation
- ☑ Increased difficulty in obtaining operations permits
- ☑ Changes to international law and bilateral agreements

- ☑ Uncertainty and/or conflicts involving land tenure rights and water rights

### **Market**

- ☑ Availability and/or increased cost of certified sustainable material
- ☑ Availability and/or increased cost of raw materials
- ☑ Changing customer behavior
- ☑ Uncertainty in the market signals

### **Reputation**

- ☑ Impact on human health
- ☑ Increased partner and stakeholder concern and partner and stakeholder negative feedback
- ☑ Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)

### **Technology**

- ☑ Transition to lower emissions technology and products
- ☑ Transition to water intensive, low carbon energy sources

- ☒ Unsuccessful investment in new technologies

### Liability

- ☒ Exposure to litigation
- ☒ Non-compliance with regulations

## (2.2.2.14) Partners and stakeholders considered

Select all that apply

- |   |  |
|---|--|
| <input checked="" type="checkbox"/> NGOs      | <input checked="" type="checkbox"/> Regulators                       |
| <input checked="" type="checkbox"/> Customers | <input checked="" type="checkbox"/> Local communities                |
| <input checked="" type="checkbox"/> Employees | <input checked="" type="checkbox"/> Indigenous peoples               |
| <input checked="" type="checkbox"/> Investors | <input checked="" type="checkbox"/> Water utilities at a local level |
| <input checked="" type="checkbox"/> Suppliers |  |

## (2.2.2.15) Has this process changed since the previous reporting year?

Select from:

- ☒ Yes

## (2.2.2.16) Further details of process

*In order to improve the identification of O/R and fulfil the CSRD guidelines, we have adapted our risk map to the ESG criteria. The process for identifying sustainable and climate-relevant O/R has been aligned with these criteria. "Direct operations", "Upstream" and "Downstream" are covered in our process (value chain stages). The process to identify such risks is carried out more than once a year, usually once a quarter. Further the process of risk identification takes into account the current year (short-term), the next three years (medium-term), and the next 25 years (long-term, according to the EU-taxonomy). The process for identifying climate-relevant opportunities and risks (continue to O/R) across all business areas is an integral part of the integrated risk management system (iRM) - "Integrated into multi-disciplinary company-wide risk management process". To this, climate-relevant risk drivers are anchored in our risk inventory. IRM includes measures to avoid, reduce or transfer risk through appropriate balance sheet precautions as well as measures to manage risk tolerance. EnBW defines an O/R as an event that could cause a potential over-fulfilment/non-fulfilment of strategic/sustainable, operational, financial and compliance targets in the future. Stage 1. Process for identifying O/R: Trained risk managers in all relevant areas of our companies and shareholdings conduct workshops and discussions with the individual value creation areas more than once a year, but usually once a quarter, and identify directly attributable O/R along the value chain. In order to identify and categorise O/R, an O/R map that is anchored throughout the group is utilised. The map explicitly considers possible O/R that affect the sustainable orientation of EnBW. The workshops focuses on questions relating to climate protection and sustainability. In this context, issues identified by our local risk management, e.g. environmental protection, are also specifically addressed. The O/R get qualified by specific parameters like description, cause, effect, sustainability impact, measures for risk reduction, financial key*

figures, and get quantified by probability scenarios and financial risk bandwidths by scenario method. Additionally we see annual workshops with departments and business units previously identified as relevant to sustainability as “a specific climate-related risk management process”. In general we follow the CSRD-regulation. We increasingly extending the identification of sustainable O/R along the value chain to our suppliers. We take responsibility for our supply chain and thus minimise the negative impact of business activities on people and nature. In the short and medium term, the focus is primarily on financial effects. In the context of our sustainable corporate goals, we also take into account long-term effects such as flooding and extreme weather events, which can have an influence on our sustainable product portfolios such as the expansion of wind energy, photovoltaics or charging infrastructure. Stage 2. Process for assessment of O/R: For purposes of evaluation, all O/R are firstly assessed with help of the iRM relevance filter. They are defined as substantive to our business if following conditions are fulfilled: financial impact of at least 50 million, likelihood of occurrence 50 %, period of consideration: within the next three years. In case of any significant changes, a special report is immediately issued.

[Add row]

## **(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?**

### **(2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed**

Select from:

☒ Yes

### **(2.2.7.2) Description of how interconnections are assessed**

EnBW recognizes the close links between dependencies, risks, opportunities and environmental impacts in its business environment. A key dependency lies in the use of natural resources, such as water and fossil fuels, which are essential for power plant operation. This dependence carries risks, as environmental changes, particularly climate change, threaten the availability of these resources. For example, droughts can affect the water supply to power plants or new legislation can make the use of fossil fuels more difficult. At the same time, these risks also open up opportunities. The transition to renewable energies, such as wind and solar energy, offers EnBW the opportunity to reduce its dependence on fossil resources and reduce its CO<sub>2</sub> emissions. As a result, it can not only minimize environmental damage, but also benefit from new market opportunities as investors and customers increasingly demand sustainable energy solutions. The environmental impacts are clear: by expanding renewable energies and reducing emissions, EnBW makes an important contribution to climate protection. At the same time, resilience to climate-related risks is strengthened. By understanding these connections and acting proactively, EnBW can seize long-term opportunities while reducing its environmental impact. EnBW is currently implementing ESG Group project in accordance with the requirements of the CSRD. The requirements for risk management have been carefully reviewed. As a first step, we have expanded our group-wide map for identifying opportunities and risks to include ESG-relevant criteria. Opportunities and risks that meet these criteria are now specifically marked. Additionally, the dependency of individual opportunities or risks on specific ESG environmental concerns is assessed. Once these opportunities or risks exceed a materiality threshold, they are evaluated in the risk management process not only qualitatively but also quantitatively. This approach strengthens our commitment to sustainability and allows for a deeper integration of environmental, social, and governance factors into our risk management process.

[Fixed row]

## (2.3) Have you identified priority locations across your value chain?

### (2.3.1) Identification of priority locations

Select from:

- ☒ Yes, we are currently in the process of identifying priority locations

### (2.3.2) Value chain stages where priority locations have been identified

Select all that apply

- ☒ Direct operations

### (2.3.3) Types of priority locations identified

#### Sensitive locations

- ☒ Areas important for biodiversity  
☒ Areas of limited water availability, flooding, and/or poor quality of water

#### Locations with substantive dependencies, impacts, risks, and/or opportunities

- ☒ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to water

### (2.3.4) Description of process to identify priority locations

*As a leading provider of physical climate risk data for reporting and analysis, EnBW uses the Jupiter Intelligence tool to provide a comprehensive range of global, high-resolution hazard metrics, support for IPCC climate scenarios, flexible forward-looking time horizons and other important components of climate reporting that enable them to comply with regulatory requirements. Jupiter's high-resolution (90 metre) projections provide actionable insights into how multiple climate change-related hazards will impact a company's sites or assets and how this will change over time. Jupiter's transparent modelling methodologies and enterprise-class technology enable clients to integrate physical climate risk data into analytical models and ERM processes.*

### (2.3.5) Will you be disclosing a list/spatial map of priority locations?

Select from:

- ☒ No, we have a list/geospatial map of priority locations, but we will not be disclosing it

[Fixed row]



## (2.4) How does your organization define substantive effects on your organization?

### Risks

#### (2.4.1) Type of definition

*Select all that apply*

- ☒ Qualitative
- ☒ Quantitative

#### (2.4.2) Indicator used to define substantive effect

*Select from:*

- ☒ Other, please specify :We quantify the financial effects according to the financial parameters net debt and Adj. EBITD

#### (2.4.3) Change to indicator

*Select from:*

- ☒ Absolute increase

#### (2.4.5) Absolute increase/ decrease figure

1

#### (2.4.6) Metrics considered in definition

*Select all that apply*

- ☒ Frequency of effect occurring
- ☒ Time horizon over which the effect occurs
- ☒ Likelihood of effect occurring
- ☒ Other, please specify :we use a scenario-based monte carlo simulation

## (2.4.7) Application of definition

*Substantive financial or strategic impact on EnBW business: EnBW defines risks and opportunities with a substantive financial or strategic impact on the business as follows. The survey to identify such risks is carried out more than once a year, usually once a quarter. - Risks with class 5 or 6 in the category "strategic/sustainability" (achievement of strategic targets, sustainability targets, e.g. climate protection, environmental protection, reputation) are considered substantive strategic. Risks with class 5 or 6 in category "financial" (achievement of financial targets, generally in accordance with medium-term planning or approved (project) budgets) are substantive financial. If a risk is ranked at least relevance class five in our category "financial" this means, the financial impact includes at least 50 million on Adjusted EBITDA or Net Debt. If a risk here relevance class 6 this means the financial impact includes at least 250 million on Adjusted EBITDA or Net Debt. - We use a so-called relevance filter for classifying opportunities and risks. The relevance filter is categorized in six classes. Class one is the lowest, class six is the highest impact, and there are different categories, e.g. "strategic/sustainability" and "financial". For example: Category "strategic/sustainability": If a risk is at least relevance class five in our category "strategic/sustainability" this means, one key strategic/sustainability target for the EnBW group is not achieved. If a risk here is relevance class six, several or all strategic / sustainability targets for the EnBW Group are not achieved. Category financial: If a risk is ranked at least relevance class five in our category "financial" this means, the financial impact includes at least 50 million on Adjusted EBITDA or Net Debt. If a risk here relevance class 6 this means the financial impact includes at least 250 million on Adjusted EBITDA or Net Debt. - In order to identify and categorize opportunities and risks, the opportunity and risk map that is well-known throughout the Group is utilized. The risk map is used to explicitly consider possible opportunities and risks that affect the sustainable orientation of our company. As well as focusing on the fulfillment of the requirements for a non-financial declaration, the recommendations of the Task Force on Climate-related Financial Disclosures are also taken into account. - As a rule, a financial opportunity/*

## Opportunities

### (2.4.1) Type of definition

*Select all that apply*

- ☒ Qualitative
- ☒ Quantitative

### (2.4.2) Indicator used to define substantive effect

*Select from:*

- ☒ Other, please specify :We quantify the financial effects according to the financial parameters net debt and Adj. EBITD

### (2.4.3) Change to indicator

*Select from:*

- ☒ Absolute decrease

## (2.4.5) Absolute increase/ decrease figure

1

## (2.4.6) Metrics considered in definition

Select all that apply

- ☒ Frequency of effect occurring
- ☒ Time horizon over which the effect occurs
- ☒ Likelihood of effect occurring
- ☒ Other, please specify :we use a scenario-based monte carlo simulation

## (2.4.7) Application of definition

*Substantive financial or strategic impact on EnBW business: EnBW defines risks and opportunities with a substantive financial or strategic impact on the business as follows. The survey to identify such risks is carried out more than once a year, usually once a quarter. - Risks with class 5 or 6 in the category "strategic/sustainability" (achievement of strategic targets, sustainability targets, e.g. climate protection, environmental protection, reputation) are considered substantive strategic. Risks with class five or six in category "financial" (achievement of financial targets, generally in accordance with medium-- term planning or approved (project) budgets) are substantive financial. If a risk is ranked at least relevance class five in our category "financial" this means, the financial impact includes at least 50 million on Adjusted EBITDA or Net Debt. If a risk here relevance class 6 this means the financial impact includes at least 250 million on Adjusted EBITDA or Net Debt. - We use a so-called relevance filter for classifying opportunities and risks. The relevance filter is categorized in six classes. Class one is the lowest, class six is the highest impact, and there are different categories, e.g. "strategic/sustainability" and "financial". For example: Category "strategic/sustainability": If a risk is at least relevance class five in our category "strategic/sustainability" this means, one key strategic/sustainability target for the EnBW group is not achieved. If a risk here is relevance class six, several or all strategic / sustainability targets for the EnBW Group are not achieved. Category financial: If a risk is ranked at least relevance class five in our category "financial" this means, the financial impact includes at least 50 million on Adjusted EBITDA or Net Debt. If a risk here relevance class 6 this means the financial impact includes at least 250 million on Adjusted EBITDA or Net Debt. - In order to identify and categorize opportunities and risks, the opportunity and risk map that is well-known throughout the Group is utilized. The risk map is used to explicitly consider possible opportunities and risks that affect the sustainable orientation of our company. As well as focusing on the fulfillment of the requirements for a non-financial declaration, the recommendations of the Task Force on Climate-related Financial Disclosures are also taken into account. - As a rule, a financial opportunity/*  
[Add row]

**(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?**

## (2.5.1) Identification and classification of potential water pollutants

Select from:

☒ Yes, we identify and classify our potential water pollutants

## (2.5.2) How potential water pollutants are identified and classified

*If necessary we identify and classify potential water pollutants regarding our business activities. For example, potential negative impacts of our business activities on water issues are assessed as part of the approval process for infrastructure projects. The extent of the potential negative impact on water is estimated.*

*[Fixed row]*

## (2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

### Row 1

### (2.5.1.1) Water pollutant category

Select from:

☒ Oil

### (2.5.1.2) Description of water pollutant and potential impacts

*Oil-containing assets (e.g. transformers/converters) can lead to soil and water contamination in the case of an incident. In environmentally sensitive areas in particular, this represents an environmental risk with potential negative consequences for water resources. Bio-oil is perfectly suitable for operating local network transformers. This was the result of a pilot project conducted by Netze BW in over 100 substations. As a result, the EnBW subsidiary will be using natural instead of synthetic esters as insulating agents in sensitive areas in the future.*

### (2.5.1.3) Value chain stage

Select all that apply

☒ Direct operations

### (2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

- ☒ Reduction or phase out of hazardous substances
- ☒ Requirement for suppliers to comply with regulatory requirements
- ☒ Upgrading of process equipment/methods

#### (2.5.1.5) Please explain

*Conventional transformers in which mineral oil is used as an insulating and cooling agent are not permitted, for example, in water protection areas or in areas with increased fire protection requirements. EnBW has been investigating the use of transformers in which vegetable oil was used as an insulating agent since 2010. In June 2016, the EnBW subsidiary Netze BW started a major field test in which 102 of its stations in Baden-Württemberg were equipped with "eco-transformers" containing vegetable oil instead of mineral oil. In total, our subsidiary Netze BW operates around 26,500 local network transformers, which convert electricity from medium voltage to the low voltage commonly used in households and businesses. The major advantages of plant oils are that they are biodegradable and only classified as being "generally hazardous to water." There are thus ecological advantages to operating a transformer in drinking water protection zones that uses plant oil. In addition, natural esters have a significantly higher flash point than mineral oils. This means that bio-oil transformers can also be installed in difficult conditions with respect to fire protection standards, such as urban areas with high population densities. Plant oils can be produced from renewable raw materials grown in Germany such as rapeseed or sunflowers and could become a cost-efficient alternative to standard insulating materials based on crude oil in the foreseeable future.*

[Add row]

## C3. Disclosure of risks and opportunities

**(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?**

### Climate change

#### (3.1.1) Environmental risks identified

Select from:

☒ Yes, both in direct operations and upstream/downstream value chain

### Water

#### (3.1.1) Environmental risks identified

Select from:

☒ No

#### (3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

☒ Environmental risks exist, but none with the potential to have a substantive effect on our organization

#### (3.1.3) Please explain

*Water resources are also considered as part of our process of identifying opportunities and risks. Group Risk Management has no indication that the risks identified in this process have a significant impact on the environment or society. Risks that are recognised through the identification process are countered with carefully selected measures to prevent damage to the environment and society. In addition to internal risk analyses, we are increasingly relying on third-party analysis tools to determine the long-term impact of climate change on our sites, such as Jupiter Intelligence*

## Plastics

### (3.1.1) Environmental risks identified

Select from:

☒ No

### (3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

☒ Environmental risks exist, but none with the potential to have a substantive effect on our organization

### (3.1.3) Please explain

*Waste such as plastic is also considered as part of our process for identifying opportunities and risks. Group Risk Management has no indication that the risks identified in this process have a significant impact on the environment or society. Risks that are recognised through the identification process are countered with carefully selected measures to prevent damage to the environment and society.*

*[Fixed row]*

**(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.**

## Climate change

### (3.1.1.1) Risk identifier

Select from:

☒ Risk1

### (3.1.1.3) Risk types and primary environmental risk driver

## Market

☒ Other market risk, please specify :Inability to attract co-financiers and/or investors due to uncertain risks related to the environment

### (3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

### (3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ Germany

### (3.1.1.9) Organization-specific description of risk

*EnBW is facing a risk that could potentially impact its future funding costs. This risk stems from the possibility that investors may become increasingly reluctant to finance the company due to its involvement in coal-fired power generation. While it is essential for energy production and security of supply, coal-fired power generation is being scrutinized under the standards of sustainability. Among others, the EU Taxonomy for sustainable activities and the Sustainable Finance Disclosure Regulation are regulatory frameworks that affect the investors decisions. Due to EnBW's coal exposure, negative valuation effects in financial markets could be the result. We have taken steps to mitigate this risk. The company has SBTi validated climate protection goals with a clear decarbonization pathway in place until climate neutrality is reached in 2035. A major milestone is the planned full phase-out of coal by 2028 (Germanys official target to exit coal by 2038). As a result of the fuel switch from coal to more climate-friendly natural gas, EnBW will be able to reduce specific carbon emissions from electricity generation by up to 60%. EnBW invests heavily in green energy transition projects with 40 billion gross by 2030. We expect that more than 85% of the investments are aligned to the strict sustainability criteria of the EU Taxonomy. The funding of EU Taxonomy-aligned projects is a compelling argument in investor communication, leading to better positioning and investor access.*

### (3.1.1.11) Primary financial effect of the risk

Select from:

☒ Other, please specify :Higher cost of funds

### (3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☒ Long-term



### (3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☒ Very unlikely

### (3.1.1.14) Magnitude

Select from:

☒ Medium

### (3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*To mitigate potential increases in funding costs due to investor reluctance, EnBW has obtained SBTi certification and is focusing on EU Taxonomy alignment for its gas power plants. This strategic alignment is expected to enhance EnBW's refinancing conditions and reduce its risk profile by improving investor communication and positioning the company favorably for future financing. The company has also implemented internal governance structures and launched a company-wide project to address sustainability performance topics. These measures are part of EnBW's comprehensive strategy to ensure compliance with sustainability standards and to maintain investor confidence, even in the face of potential delays in achieving its decarbonization goals. Strictly pursue the strategic targets: continue to invest as planned into grids, renewables, low-carbon dispatchable generation and e-mobility. Maintain and further develop the internal governance structures. In this context, EnBW has launched a large-scale company-wide project in 2024 that specifically deals with the sustainability performance topics.*

### (3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ Yes

### (3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

1

### (3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

44000000

### (3.1.1.25) Explanation of financial effect figure

*A failure to meet the strategic decarbonization goals, i.e. the coal phase-out by 2028 and climate neutrality by 2035, could lead to increased cost of funds. EnBW is determined to pursue its decarbonization goals and is currently very well on track with it. Any potential delay in the timeline would not lead to a general abandonment of the goals. On the contrary, EnBW would take measures to get back on the targeted pathway or at least minimize the delay. However, considering different scenarios, if we were to face a delay, it is possible that some of our investors (especially in the EU) could become more cautious and even temporarily refrain from investing in EnBW's bonds. This might particularly apply to the dark-green Article 9 investors, who currently hold a low double-digit percentage of EnBW's outstanding green bonds (and 0% of the non-green bonds). Lower demand for new EnBW bond issuances could ultimately result in a significant increase of the credit spread by up to 10 basis points (bps). This is a conservative assumption given that banks usually estimate the benefit of green bonds to be 5 bps at most.*

### (3.1.1.26) Primary response to risk

#### Policies and plans

☒ Other policies or plans, please specify :Strictly pursue the strategic targets: continue to invest as planned into grids, renewables, low-carbon dispatchable generation and e-mobility. Maintain and further develop the internal governance structures. In this context, EnBW has launched a lar

### (3.1.1.27) Cost of response to risk

5000000

### (3.1.1.28) Explanation of cost calculation

*Assumptions: Impact of a delay in achieving the decarbonization goals could negatively impact the cost of funds for up to 2 years. This assumption based on the reaction of the capital markets we have experienced after Russia/Ukraine war. After 2 years the cost of funds would be back to normal. The targeted average tenor of capital market funding is around 8 years. Hence, the funding instruments that are issued within the 2 years after the potential delay would face higher interest expenses for up to 8 years. The capital market funding amounts to 2.75 bn p.a.. Impact in terms of credit spread is expected to be 10 bps at most. Calc.: Impact on the cost of funds in 1st year after the announcement:  $2.75 \text{ bn} \times 0,10\% \times 8 \text{ years} = 22.0 \text{ mn}$  Impact on cost of funds in 2nd year after the announcement:  $2.75 \text{ bn} \times 0,10\% \times 8 \text{ years} = 22.0 \text{ mn}$  Based of above assumptions, total impact of a delay in achieving.*

### (3.1.1.29) Description of response

*Situation: EnBW faces a financial risk due to potential reluctance from certain investors to invest in EnBW's bonds. Task: To mitigate these risks and align with the EU Taxonomy for sustainable activities, EnBW aimed to become SBTi certified and ensure EU Taxonomy alignment for its gas power plants. Action: EnBW obtained SBTi certification and planned an accelerated coal phase-out. It also committed to making substantial investments, with over 85% meeting the EU Taxonomy's sustainability criteria, to support the energy transition. Since 2024, EnBW has therefore committed to including EU Taxonomy-aligned capex as a Top KPI relevant to management reporting for all of EnBW's fully consolidated and entities for using the equity method. Result: These strategic steps are expected to preserve or improve EnBW's refinancing conditions, reduce its risk profile, and enhance investor communication. The company's positioning for future financing is strengthened, with the majority of its investments being Taxonomy-aligned.*

[Add row]

**(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.**

## **Climate change**

### **(3.1.2.1) Financial metric**

*Select from:*

☒ Other, please specify :We use the metric Either Adj. EBITDA or Net Debt for evaluating our risks and opportunities

### **(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)**

677000000

### **(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue**

*Select from:*

☒ 1-10%

### **(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)**

677000000

### **(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue**

*Select from:*

☒ 1-10%

### **(3.1.2.7) Explanation of financial figures**

*In this calculation there is no separation between physical and transition risk made. So the value is the same. We use various methods to simulate risks to assess and manage potential risks in areas such as finance, operations, and the environment. 1. Scenario Analysis: In this method, various possible future scenarios are developed and analyzed to see how different conditions might affect the company. This helps in preparing for various possible developments. 2. Stress Tests: These tests simulate extreme or unusual conditions to see how well the company can function under stress. This is particularly important for financial stability and operational resilience. 3. Monte Carlo Simulations: This mathematical technique is used to understand the probability of different outcomes in processes that are subject to random variation. It is useful for assessing financial risks and investment decisions. Our risks are assessed using the financial metrics net debt and adjusted EBITDA. The calculation in field 3 includes all financially assessed risks in millions of euros that are categorised as relevant under the EU CSRD Directive. A detailed description of the quantitative metric we use for quantifying can be found in section 2. Our risks attributable to adjusted EBITDA amount to 14054 million in the 1 per cent quantile average monte carlo simulation. (values of the risks simply added together). The EU-CSRD-compliant share of risks to be categorised as sustainable amounts to 677 million, or 5%.*

## Climate change

### (3.1.2.1) Financial metric

Select from:

☒ Other, please specify :We use the metric Either Adj. EBITDA or Net Debt for evaluating our risks and opportunities

### (3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

341000000

### (3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

☒ 1-10%

### (3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

341000000

### (3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☒ 1-10%

### (3.1.2.7) Explanation of financial figures

*In this calculation there is no separation between physical and transition risk made. So the value is the same. We use various methods to simulate risks to assess and manage potential risks in areas such as finance, operations, and the environment. 1. Scenario Analysis: In this method, various possible future scenarios are developed and analyzed to see how different conditions might affect the company. This helps in preparing for various possible developments. 2. Stress Tests: These tests simulate extreme or unusual conditions to see how well the company can function under stress. This is particularly important for financial stability and operational resilience. 3. Monte Carlo Simulations: This mathematical technique is used to understand the probability of different outcomes in processes that are subject to random variation. It is useful for assessing financial risks and investment decisions. Our risks are assessed using the financial metrics net debt and adjusted EBITDA. The calculation in field 3 includes all financially assessed risks in millions of euros that are categorised as relevant under the EU CSRD Directive. A detailed description of the quantitative metric we use for quantifying can be found in section 2. Our risks attributable to net debt amount to 13055 million in the 1 per cent quantile average monte carlo simulation. (values of the risks simply added together). The share of risks to be categorised as sustainable according to our CSRD double materiality analysis amounts to 341 million, or 2.6%.*

[Add row]

## (3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

### (3.3.1) Water-related regulatory violations

Select from:

☒ No

### (3.3.3) Comment

*Risks generally exist in the area of environmental protection due to the operation of power generation and transmission plants with possible consequences for the air, water, soil and nature. We counter these risks using, among other things, an environmental management system certified according to DIN EN ISO 14001, which has been established at key subsidiaries. We take the safety of the population and the protection of the environment very seriously. In this context, risks also exist due to external circumstances, such as extreme weather conditions. We counter these risks using comprehensive organizational and procedural measures to reduce their impact. We ensure that the risks posed by crisis and emergency situations are mitigated quickly, effectively and with a coordinated approach through regular crisis management exercises and other measures.*

[Fixed row]

**(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?**

Select from:

☒ Yes

**(3.5.1) Select the carbon pricing regulation(s) which impact your operations.**

Select all that apply

☒ EU ETS

**(3.5.2) Provide details of each Emissions Trading Scheme (ETS) your organization is regulated by.**

**EU ETS**

**(3.5.2.1) % of Scope 1 emissions covered by the ETS**

92

**(3.5.2.2) % of Scope 2 emissions covered by the ETS**

0

**(3.5.2.3) Period start date**

12/31/2022

**(3.5.2.4) Period end date**

12/30/2023

**(3.5.2.5) Allowances allocated**

654582

**(3.5.2.6) Allowances purchased**

**(3.5.2.7) Verified Scope 1 emissions in metric tons CO2e**

10909711

**(3.5.2.8) Verified Scope 2 emissions in metric tons CO2e**

0

**(3.5.2.9) Details of ownership**

Select from:

☒ Facilities we own and operate**(3.5.2.10) Comment***CO2 certificates are used to offset the emissions generated during the production process (electricity generation).**[Fixed row]***(3.5.4) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?**

*The strategy of EnBW is that there are always enough certificates purchased on the market to meet the compliance requirements. For this purpose the “concept of close consultation” is used. This enables a close adjustment between the holding of CO2 certificates and adjustments in electricity generation through our own power plants to market changes. It ensures that there are sufficient amounts of certificates bought at the market at all times to fulfill compliance requirements. EnBW is a member of the European Emissions Trading System (EU-ETS). Within the EU-ETS it is defined that every ton of emitted CO2 must be balanced out by a CO2 certificate. EnBW has to offset all emissions that arise in the course of electricity and heat generation by EnBW in own power plants by purchasing an equivalent quantity of certificates. The certificates (1 EUA (European Allowance) corresponds to 1 t CO2eq emitted) needed are bought at the stock exchange. Consequently, the market price of CO2 certificates has direct influence on the profitability of power plants and is one point of influence for the power plant deployment planning. CO2 price affects in different ways. In the short term, the current deployment plan for the power plants is also determined by the current CO2 price. A high CO2 price makes electricity from power plants with CO2-intensive fuels (e.g. lignite) more expensive in favour of power plants with lower CO2 emissions (e.g. gas-fired power plants). So, the current CO2 price has a significant influence on the daily use of the power plants. If the fossil power generation deviates from the prior planned generation ( due to Power/ Fuel/ CO2 Price changes), the difference in estimated emissions will be purchased (in case of higher generation) or sold (in the case of lower generation) on the market. This happens in a daily manner. For forecast for the medium-term EnBW uses its own CO2 price development forecasts to plan the use of the power plants and the use of fuel. This provides a basis for fuel procurement. However, the CO2 price also has a long-term strategic effect. We assume that CO2 prices will rise in the future. High CO2 costs on the one hand and massive expansion of renewables on the other may contribute to coal-fired power plants being taken off the grid earlier. This has significant strategic implications. A switch from coal and gas-fired power generation has therefore to be completed. EnBW has*

decided to phase out coal-fired power generation in 2028. to secure the supply in Baden Württemberg, new H2-ready gas-fired power plants (e.g. in Heilbronn, Altbach, Münster) must be built and in operation by then.

### **(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?**

#### **Climate change**

##### **(3.6.1) Environmental opportunities identified**

Select from:

☒ Yes, we have identified opportunities, and some/all are being realized

#### **Water**

##### **(3.6.1) Environmental opportunities identified**

Select from:

☒ No

##### **(3.6.2) Primary reason why your organization does not consider itself to have environmental opportunities**

Select from:

☒ Opportunities exist, but none anticipated to have a substantive effect on organization

##### **(3.6.3) Please explain**

Water resources are also considered as part of our process of identifying opportunities. Group Risk Management has no indication that the risks identified in this process have a significant impact on the environment or society. Opportunities that are recognised through the identification process are countered with carefully selected measures to give advantage to the environment and society. Die EnBW ist primär als Energieunternehmen bekannt, das sich auf die Erzeugung und Verteilung von Strom und Gas konzentriert. Im Bereich Wasser bezieht sich das Engagement der EnBW auf die Nutzung von Wasserkraft zur Stromerzeugung. Wasserkraftwerke sind eine der vielen erneuerbaren Energiequellen, die die EnBW nutzt, um umweltfreundlichen Strom zu produzieren. Darüber hinaus sorgt unser Tochterunternehmen Netze BW für eine einwandfreie Wasserversorgung der Bevölkerung im gesamten Stadtgebiet Stuttgart mit täglich sauberem Wasser. Das Trinkwasser in Stuttgart wird mithilfe von aufwendigen Verfahren aus Oberflächen- und Grundwasser gewonnen. Bevor es in Ihrem Zuhause aus dem Wasserhahn kommt, wird das Wasser gereinigt und unter strengsten Qualitätskontrollen zu Trinkwasser aufbereitet.



[Fixed row]

**(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.**

## **Climate change**

### **(3.6.1.1) Opportunity identifier**

Select from:

☒ Opp1

### **(3.6.1.3) Opportunity type and primary environmental opportunity driver**

#### **Products and services**

☒ Other products and services opportunity, please specify :Markets – opportunities in new markets or types of assets that may help organizations to diversify their activities and better position themselves for the transition to a lower-carbon and nature positive economy including consumer demands consumer an

### **(3.6.1.4) Value chain stage where the opportunity occurs**

Select from:

☒ Direct operations

### **(3.6.1.5) Country/area where the opportunity occurs**

Select all that apply

☒ Germany

### **(3.6.1.8) Organization specific description**

*EnBW's electric mobility business, is a market leader in Germany, focusing on the expansion and operation of electric vehicle (EV) charging infrastructure. This business segment operates the largest fast-charging network in the country with over 1000 fast-charging locations. Environmental Benefits of EnBW's Electric*

*Mobility Business: Reduction in Greenhouse Gas Emissions. By facilitating the adoption of electric vehicles, EnBW contributes to the reduction of greenhouse gas emissions from the transportation sector. EVs, when charged with renewable energy, have a significantly lower carbon footprint compared to conventional gasoline or diesel-powered vehicles. Promotion of Renewable Energy: EnBW's commitment to powering all its charging stations with 100% renewable energy helps to integrate more renewable sources into the energy grid for promoting cleaner energy consumption. Sustainable Infrastructure Development: The company's focus on sustainability extends to the design and construction of its charging stations. For example, it uses solar roofs and eco-friendly materials in projects like the "Next-Level-Ladepark" in Chemnitz. Supporting the Energy Transition: By investing in the electric mobility infrastructure and ensuring that it is both accessible and reliable, EnBW supports the broader energy transition towards cleaner, more sustainable modes of transport. This transition is essential for meeting national and international climate goals.*

### **(3.6.1.9) Primary financial effect of the opportunity**

Select from:

- ☒ Increased revenues resulting from increased demand for products and services

### **(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization**

Select all that apply

- ☒ Long-term

### **(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon**

Select from:

- ☒ Very likely (90–100%)

### **(3.6.1.12) Magnitude**

Select from:

- ☒ Medium

### **(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons**

*The expansion of e-mobility at EnBW is anticipated to have a positive effect on the financial position, performance, and cash flows of the organization, especially when considering the long-term horizon and the growing trend towards electric vehicles. However, these projections are based on current assumptions and are subject to change with market dynamics and consumer behavior. Cash Flows: The cash flow from operating activities is likely to see a positive impact from the e-mobility expansion. The consistent revenue from charging services will provide a steady stream of cash inflows. However, it is important to consider the initial and*

ongoing investments in infrastructure and technology, which will result in significant cash outflows. Over time, as the infrastructure is established and the market for EVs continues to grow, the cash flow situation is expected to improve, potentially leading to a positive net cash flow.

#### (3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ Yes

#### (3.6.1.21) Anticipated financial effect figure in the long-term - minimum (currency)

0

#### (3.6.1.22) Anticipated financial effect figure in the long-term – maximum (currency)

200000000

#### (3.6.1.23) Explanation of financial effect figures

*Financial Position: The expansion of e-mobility is expected to strengthen EnBW's financial position. With a market share of 20%, EnBW would be serving a significant portion of the EV market in Germany. By 2030, with an estimated 10 million EVs on the road, EnBW's share would equate to 2 million EVs. Given the price per kWh is 0,4, and the average annual distance covered by an EV is 15,000km with an energy consumption of 17,5 kWh/100km, the revenue potential is substantial. The investment in e-mobility infrastructure, such as charging stations, could lead to an increase in assets on the balance sheet, contributing to a stronger financial position. Financial Performance: The revenue from e-mobility services is projected to be significant. If we calculate the annual energy requirement per EV (15,000km/100 \* 17,5kWh), we get 2,625 kWh. Multiplying this by the number of EVs EnBW is expected to serve (2 million) and the price per kWh (0,4), we arrive at a revenue of 2.1 billion euros annually, which aligns closely with the projected 2 billion euros. This revenue stream would positively impact the profit margins and overall financial performance of EnBW.*

#### (3.6.1.24) Cost to realize opportunity

200000000

#### (3.6.1.25) Explanation of cost calculation

*The cost calculation for realizing the opportunity of expanding e-mobility at EnBW, which amounts to 200 million euros per annum, can be explained by the needed investments in charging infrastructure and IT systems. The annual cost of 200 million euros reflects the capital expenditure required to build and maintain a modern, reliable, and efficient e-mobility infrastructure. This investment is crucial for EnBW to capture and maintain a 20% market share in the EV charging market by*

providing accessible and user-friendly charging solutions to EV owners. The investment also positions EnBW to capitalize on the expected increase in EVs on the road by 2030, aligning with the company's strategic growth objectives in the e-mobility sector.

### (3.6.1.26) Strategy to realize opportunity

*Situation* EnBW is currently a market leader in the electric vehicle (EV) charging infrastructure in Germany. Task EnBW's task is to expand its charging network, improve the user experience, and integrate sustainable practices to maintain its market leadership and drive growth in the electric mobility sector. *Action* Expansion of Charging Network: EnBW plans to continue the aggressive expansion of its fast-charging network by investing heavily in new charging locations across Germany and other European countries. This includes opening large fast-charging parks equipped with multiple high-power charging points. *Result* Through these strategic actions, EnBW aims to:

- *Increase Market Share:* By expanding its network and improving service offerings, EnBW expects to attract more EV users, thereby increasing its market share.
- *Enhance Customer Satisfaction:* Innovations and user-friendly features will likely lead to higher customer satisfaction and loyalty.
- *Promote Sustainable Transportation:* By powering all charging stations with renewable energy, EnBW supports the reduction of carbon emissions, contributing to environmental goals.
- *Achieve Financial Growth:* The increased usage of charging stations, combined with strategic partnerships and investments, is expected to drive revenue growth and ensure long-term financial stability.

## Climate change

### (3.6.1.1) Opportunity identifier

Select from:

☒ Opp2

### (3.6.1.3) Opportunity type and primary environmental opportunity driver

#### Capital flow and financing

☒ Other capital flow and financing opportunity, please specify :Increased diversification of financial assets [e.g., green bonds and infrastructure]

### (3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Direct operations

### (3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ Germany

### (3.6.1.8) Organization specific description

*To meet objectives of Paris Climate Agreement, European Green Deal and United Nations Sustainable Development Goals, EnBW actively engaging in sustainable finance. As of July 31, 2024, EnBW's financial needs are supported by a Debt Issuance Program, with outstanding bonds totaling approximately 10.0 billion. Additionally, EnBW has issued subordinated bonds with a volume of 3.0 billion. EnBW's commitment to sustainability is further evidenced by its issuance of green bonds since 2018, with a total outstanding volume of 6.7 billion as of July 31, 2024. These bonds are exclusively dedicated to funding climate-friendly projects. The issuance of green bonds aligns with EnBW's strategic transformation towards becoming a renewable energy generator and infrastructure provider. The Green Financing Framework ensures that the proceeds from green bonds are allocated exclusively to EU taxonomy-aligned projects. The Framework is in accordance with the current market standards. The proceeds from the green bonds have significantly contributed to the expansion of renewable energies and will help to achieve both the target of 10.0 – 11.5 GW installed renewables capacity and a reduction in CO<sub>2</sub> intensity from 347 g/kWh (in 2023) to 90 – 110 g/kWh by 2030. By aligning its financing activities with its sustainability goals, EnBW is positioning itself with a clear focus on contributing to a low-carbon, sustainable economy and supporting the energy transition.*

### (3.6.1.9) Primary financial effect of the opportunity

Select from:

☒ Other, please specify :Lower cost of funds

### (3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☒ Long-term

### (3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☒ Very likely (90–100%)

### (3.6.1.12) Magnitude

Select from:

☒ Low

### (3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

EnBW's issuance of green bonds has positively impacted its financial position. As of July 31, 2024, 6.7 bn of green bonds are outstanding that are assumed to have a lower credit spread in comparison to conventional funds. Hence, the interest expenses in the reporting period are expected to be lower. It is hardly possible to quantify the benefit on the cost of funds, however, it is widely assumed by banks that it amounts in the range of 0 – 5 bps. EnBW anticipates that its green financing activities will continue to positively influence its financial position by ensuring flexible access to attractive capital market funding. Hence, keeping funding costs at the lowest possible level. In addition to green bonds, EnBW has also introduced a sustainable syndicated credit line which again proves that it is further integrating sustainability into its financing instruments. The borrowing costs under the syndicated credit line are tied to certain sustainability related KPIs that are part of EnBW's set of core indicators.

### (3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ Yes

### (3.6.1.21) Anticipated financial effect figure in the long-term - minimum (currency)

0

### (3.6.1.22) Anticipated financial effect figure in the long-term – maximum (currency)

87700000

### (3.6.1.23) Explanation of financial effect figures

Green bonds attract additional investor interest compared to conventional bonds; at the same time these investors appear to be less price sensitive, probably due to the scarcity value of green bonds. This results in more granular order books, which allows for a more ambitious tightening in the course of the pricing process. It is assumed by banks that the benefit of a green element on the cost of funds amounts to 0 – 5 bps. Assumptions: - The targeted average tenor of capital market funding is around 8 years. - The capital market funding amounts to 2.75 bn p.a. until 2030 (planning horizon). - No new capital market funding assumed post planning horizon. - The impact in terms of credit spread is expected to be -5 bps. - Calculated based on the (expected) outstanding amount of green bonds as of the beginning of each year. - Benefit calculated considering actual and expected redemptions (no more outstanding green bonds in 2039). Calculation: Financial effect in the reporting year (2023): 3.5 bn of green bonds x 0,05% 1.7 mn Financial effect in the short-term (2024): 5.0 bn of green bonds x 0,05% 2.5 mn Financial effect in the mid-term (2024 - 2026): 2024: 5.0 bn of GBs x 0,05% 2.5 mn 2025: 6.2 bn of GBs x 0,05% 3.1 mn 2026: 8.9 bn of GBs x 0,05% 4.4 mn -- Total benefit mid-term around 10 mn Financial effect in the long-term (2024 - 2030): 2024: 5.0 bn of GBs x 0,05% 2.5 mn 2025: 6.2 bn of GBs x 0,05% 3.1 mn 2026: 8.9 bn of GBs x 0,05% 4.4 mn 2027: 10.7 bn of GBs x 0,05% 5.3 mn 2028: 12.9 bn of GBs x 0,05% 6.4 mn 2029: 15.2 bn of GBs x 0,05% 7.6 mn 2030: 16.9 bn of GBs x 0,05% 8.4 mn 2031: 19.0 bn of GBs x 0,05% 9.5 mn 2032: 18.4 bn of GBs x 0,05% 9.2 mn 2033: 18.4 bn of GBs x 0,05% 9.2 mn

2034: 15.1 bn of GBs x 0,05% 7.5 mn 2035: 11.5 bn of GBs x 0,05% 5.7 mn 2036: 8.8 bn of GBs x 0,05% 4.4 mn 2037: 5.5 bn of GBs x 0,05% 2.7 mn 2038: 2.7 bn of GBs x 0,05% 1.3 mn 2039: no more outstanding GBs -- Total benefit long-term around 87 mn

#### (3.6.1.24) Cost to realize opportunity

100000

#### (3.6.1.25) Explanation of cost calculation

30,000.00 for the SPO on the Green Financing Framework 20,000.00 for the preparation of the Allocation and Impact Reporting 50,000.00 for the External Review of the Allocation Reporting

#### (3.6.1.26) Strategy to realize opportunity

*Situation: EnBW aims to align its financial strategy with sustainability goals, addressing the growing market for green investments. Furthermore, EnBW needs to finance its transition towards sustainable energy and infrastructure. Task: Develop a Green Financing Framework to issue green bonds and integrate sustainability into financing instruments that meet international standards and attract investors. Action: EnBW established a Green Financing Framework in 2018 which was updated several times since then and most recently in July 2024. The aim is to always reflect the leading market standards as well as the compliance with the EU Taxonomy. The company issued several green bonds, including the first one in 2018, and will continue to offer new bonds in subsequent years. EnBW also introduced a sustainable syndicated credit line, further embedding sustainability in its financing approach. Result: These actions have led to a robust portfolio of sustainable financial instruments, enhancing EnBW's financial position by reducing capital costs. The strategy supports the company's transition towards renewable energy and infrastructure, expected to yield long-term financial performance benefits and stable cash flows.*

[Add row]

### (3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

#### Climate change

##### (3.6.2.1) Financial metric

Select from:

☒ Other, please specify :Our opportunities and risks are assessed using the financial metrics net debt and adjusted EBITDA.

### (3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

850000000

### (3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☒ 21-30%

### (3.6.2.4) Explanation of financial figures

We use various methods to simulate risks to assess and manage potential risks in areas such as finance, operations, and the environment. 1. Scenario Analysis: In this method, various possible future scenarios are developed and analyzed to see how different conditions might affect the company. This helps in preparing for various possible developments. 2. Stress Tests: These tests simulate extreme or unusual conditions to see how well the company can function under stress. This is particularly important for financial stability and operational resilience. 3. Monte Carlo Simulations: This mathematical technique is used to understand the probability of different outcomes in processes that are subject to random variation. It is useful for assessing financial risks and investment decisions. Our opportunities and risks are assessed using the financial metrics net debt and adjusted EBITDA. The calculation in field 3 includes all financially assessed opportunities in millions of euros that are categorised as relevant under the EU CSRD Directive. A detailed description of the quantitative metric we use for quantifying can be found in section 2. Our opportunities attributable to Adj. EBITDA amount to 3069 million in the 1 per cent quantile average monte carlo simulation. (values of the opportunities simply added together). The EU-CSRD-compliant share of opportunities to be categorised as sustainable amounts to 850 million and thus 28%

## Climate change

### (3.6.2.1) Financial metric

Select from:

☒ Other, please specify :Our opportunities and risks are assessed using the financial metrics net debt and adjusted EBITDA.

### (3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

12600000

### (3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue



Select from:

☒ Less than 1%

#### (3.6.2.4) Explanation of financial figures

*We use various methods to simulate risks to assess and manage potential risks in areas such as finance, operations, and the environment. 1. Scenario Analysis: In this method, various possible future scenarios are developed and analyzed to see how different conditions might affect the company. This helps in preparing for various possible developments. 2. Stress Tests: These tests simulate extreme or unusual conditions to see how well the company can function under stress. This is particularly important for financial stability and operational resilience. 3. Monte Carlo Simulations: This mathematical technique is used to understand the probability of different outcomes in processes that are subject to random variation. It is useful for assessing financial risks and investment decisions. Our opportunities attributable to net debt amount to 8936 million in the 1 per cent quantile average monte carlo simulation. (values of the opportunities simply added together). The EU-CSR-compliant share of opportunities to be categorised Value of 0%*

*[Add row]*

## C4. Governance

### (4.1) Does your organization have a board of directors or an equivalent governing body?

#### (4.1.1) Board of directors or equivalent governing body

Select from:

☒ Yes

#### (4.1.2) Frequency with which the board or equivalent meets

Select from:

☒ More frequently than quarterly

#### (4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

☒ Independent non-executive directors or equivalent

#### (4.1.4) Board diversity and inclusion policy

Select from:

☒ Yes, and it is publicly available

#### (4.1.5) Briefly describe what the policy covers

*Good corporate governance is an integral part of EnBW's corporate culture. Our declaration on corporate governance includes the rules on the conduct and remuneration of the Supervisory Board and Board of Management as well as the corresponding rules for appointments to the Board of Management and Supervisory Board. Our corporate governance report is based on the new version of the DCGK from 28 April 2022, which was published in the German Federal Gazette on 27 June 2022, because this version of the code was definitive in the reporting period. References to the DCGK in this declaration refer to the version from 28 April 2022. The regulations on diversity and inclusion can be found on page 9 of the attached report.*

#### (4.1.6) Attach the policy (optional)

#### (4.1.1) Is there board-level oversight of environmental issues within your organization?

	Board-level oversight of this environmental issue
Climate change	Select from: <input checked="" type="checkbox"/> Yes
Water	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

#### (4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.

##### Climate change

##### (4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☒ Chief Executive Officer (CEO)

☒ Chief Financial Officer (CFO)

##### (4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☒ Yes

#### (4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- ☒ Individual role descriptions

#### (4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- ☒ Scheduled agenda item in some board meetings – at least annually

#### (4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- ☒ Reviewing and guiding annual budgets
- ☒ Overseeing the setting of corporate targets
- ☒ Monitoring progress towards corporate targets
- ☒ Approving corporate policies and/or commitments
- ☒ Overseeing and guiding public policy engagement
- ☒ Overseeing reporting, audit, and verification processes
- ☒ Monitoring the implementation of a climate transition plan
- ☒ Overseeing and guiding the development of a business strategy
- ☒ Overseeing and guiding acquisitions, mergers, and divestitures
- ☒ Monitoring supplier compliance with organizational requirements
- ☒ Monitoring compliance with corporate policies and/or commitments
- ☒ Overseeing and guiding the development of a climate transition plan
- ☒ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities
- ☒ Overseeing and guiding public policy engagement
- ☒ Reviewing and guiding innovation/R&D priorities
- ☒ Approving and/or overseeing employee incentives
- ☒ Overseeing and guiding major capital expenditures
- ☒ Monitoring the implementation of the business strategy

#### (4.1.2.7) Please explain

*CEO - Responsibility for corporate development and sustainability – Andreas Schell The CEO of EnBW is responsible for the topics of corporate development and sustainability (remit CEO). This also means that he is intensively involved in climate protection - for example in the context of EnBW's strategic development (sustainability is an integral part of the EnBW group strategy - fields of action, measures and objectives are prioritised and operationalised). Scientifically validated reduction paths: - Our climate protection targets have been validated by the Science Based Targets initiative (SBTi): EnBW's climate protection targets are in line with*

*the Paris Agreement. The reduction path for our own direct and indirect emissions (Scopes 1 and 2) is compatible with the 1,5C pathway. - Our targets are as follows: We will reduce our Scope 1 and 2 carbon emissions by 83 percent by 2035 (based on the reference year of 2018). We will offset any remaining residual emissions with the support of recognized climate change mitigation projects (excluding the supply chain). Our Scope 3 emissions will be reduced during the same period by 43 percent in comparison to the reference year of 2018. Ecological issues are discussed on all hierarchical levels, from the board of directors (including CEO, CFO and CTO), to the operational levels, such as the CSR Committee, the Environmental Steering Committee, which is headed by the CTO as well as the Corporate Environment Committee which brings together all responsible environment protection officers of all business units. In addition, we are actively involved in the area of sustainable finance, which is exemplified by, amongst other things, the membership of the EnBW Chief Financial Officer, Thomas Kusterer, on the EU Technical Expert Group on Sustainable Finance (TEG) that was founded in June 2018 and on the Task Force on Climate related Financial Disclosures (TCFD). As part of his work in the climate protection initiatives named above, he has reported on a regular basis to internal bodies on the climate-related opportunities and risks. EnBW has also issued its first Green Bond in 2018, and since then on a continuous basis additional Green Bonds. EU Taxonomy: The EU Green Deal aims to reduce n*

## Water

### (4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

*Select all that apply*

- ☒ Chief Executive Officer (CEO)
- ☒ Chief Operating Officer (COO)

### (4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

*Select from:*

- ☒ Yes

### (4.1.2.3) Policies which outline the positions' accountability for this environmental issue

*Select all that apply*

- ☒ Individual role descriptions

### (4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

*Select from:*

- ☒ Scheduled agenda item in some board meetings – at least annually

### (4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- ☒ Reviewing and guiding annual budgets
- ☒ Overseeing and guiding scenario analysis
- ☒ Overseeing the setting of corporate targets
- ☒ Monitoring progress towards corporate targets
- ☒ Reviewing and guiding innovation/R&D priorities
- ☒ Overseeing and guiding the development of a climate transition plan
- ☒ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities
- ☒ Approving and/or overseeing employee incentives
- ☒ Overseeing and guiding major capital expenditures
- ☒ Overseeing and guiding the development of a business strategy
- ☒ Overseeing and guiding acquisitions, mergers, and divestitures
- ☒ Monitoring compliance with corporate policies and/or commitments

#### (4.1.2.7) Please explain

*CEO - Responsibility for corporate development and sustainability – Andreas Schell The CEO of EnBW is responsible for the topics of corporate development and sustainability (remit CEO). This also means that he is intensively involved in climate protection - for example in the context of EnBW's strategic development (sustainability is an integral part of the EnBW group strategy - fields of action, measures and objectives are prioritised and operationalised). Chief Operating Officer Generation Dr. Georg Stamatelopoulos. Ecological issues are discussed on all hierarchical levels, from the board of directors (including CEO and COO), to the operational levels, such as the Environmental Steering Committee, which is headed by the COO as well as the Corporate Environment Committee which brings together all responsible environment protection officers of all business units.*

### (4.2) Does your organization's board have competency on environmental issues?

#### Climate change

##### (4.2.1) Board-level competency on this environmental issue

Select from:

- ☒ Yes

##### (4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

- ☒ Consulting regularly with an internal, permanent, subject-expert working group
- ☒ Engaging regularly with external stakeholders and experts on environmental issues
- ☒ Integrating knowledge of environmental issues into board nominating process

- ☒ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
- ☒ Having at least one board member with expertise on this environmental issue

### (4.2.3) Environmental expertise of the board member

#### Experience

- ☒ Executive-level experience in a role focused on environmental issues

#### Other

- ☒ Other, please specify :Our CFO Thomas Kusterer has been a member of the Task Force on Climate-Related Financial Disclosures (TCFD)

## Water

### (4.2.1) Board-level competency on this environmental issue

Select from:

- ☒ Yes

### (4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

- ☒ Consulting regularly with an internal, permanent, subject-expert working group
- ☒ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
- ☒ Other, please specify :Our CFO Thomas Kusterer has been an active member of the Task Force on Climate-Related Financial Disclosures (TCFD)

[Fixed row]

### (4.3) Is there management-level responsibility for environmental issues within your organization?

	Management-level responsibility for this environmental issue
Climate change	Select from: <input checked="" type="checkbox"/> Yes
Water	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

#### **(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).**

##### **Climate change**

##### **(4.3.1.1) Position of individual or committee with responsibility**

###### **Executive level**

- ☒ Chief Executive Officer (CEO)

##### **(4.3.1.2) Environmental responsibilities of this position**

###### **Policies, commitments, and targets**

- ☒ Monitoring compliance with corporate environmental policies and/or commitments
- ☒ Measuring progress towards environmental corporate targets
- ☒ Measuring progress towards environmental science-based targets
- ☒ Setting corporate environmental targets

###### **Strategy and financial planning**

- ☒ Developing a climate transition plan



- ☒ Implementing a climate transition plan
- ☒ Managing annual budgets related to environmental issues
- ☒ Implementing the business strategy related to environmental issues
- ☒ Developing a business strategy which considers environmental issues
- ☒ Managing environmental reporting, audit, and verification processes
- ☒ Managing acquisitions, mergers, and divestitures related to environmental issues
- ☒ Managing major capital and/or operational expenditures relating to environmental issues
- ☒ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

#### Other

- ☒ Providing employee incentives related to environmental performance

#### (4.3.1.4) Reporting line

Select from:

- ☒ Reports to the board directly

#### (4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- ☒ More frequently than quarterly

#### (4.3.1.6) Please explain

*The CEO at EnBW is responsible and accountable for the topic of sustainability. Since June 2021 the sustainability department/ staff office reports directly to the CEO. - Sustainability is a key topic at EnBW: Our company is on its way from being an integrated energy supplier to becoming a sustainable and innovative infrastructure partner, even beyond energy. sustainability is a key element of our business model and a compass for our strategic orientation. - Key topics in the area of sustainability and climate protection and ecology, opportunities and risks are coordinated, discussed and developed between the CEO and the sustainability functional unit (head of the functional unit) on a monthly and more frequent basis (for example, measures for climate neutrality). - Trends and identified issues related to sustainability climate protection are analysed, evaluated and, if necessary, coordinated with risk management and specialist departments. - Monitoring of developments in the field of climate neutrality. Ensuring the implementation of measures that contribute to climate neutrality.*

#### Water

#### (4.3.1.1) Position of individual or committee with responsibility

##### **Executive level**

- ☒ Chief Executive Officer (CEO)

#### (4.3.1.2) Environmental responsibilities of this position

##### **Policies, commitments, and targets**

- ☒ Monitoring compliance with corporate environmental policies and/or commitments
- ☒ Setting corporate environmental policies and/or commitments

##### **Strategy and financial planning**

- ☒ Developing a climate transition plan
- ☒ Implementing a climate transition plan
- ☒ Managing annual budgets related to environmental issues
- ☒ Implementing the business strategy related to environmental issues
- ☒ Developing a business strategy which considers environmental issues
- ☒ Managing environmental reporting, audit, and verification processes
- ☒ Managing acquisitions, mergers, and divestitures related to environmental issues
- ☒ Managing major capital and/or operational expenditures relating to environmental issues
- ☒ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

##### **Other**

- ☒ Providing employee incentives related to environmental performance

#### (4.3.1.4) Reporting line

*Select from:*

- ☒ Reports to the board directly

#### (4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☒ Annually

#### (4.3.1.6) Please explain

*The CEO at EnBW is responsible and accountable for the topic of sustainability. Since June 2021 the sustainability department/ staff office reports directly to the CEO. - Sustainability is a key topic at EnBW: Our company is on its way from being an integrated energy supplier to becoming a sustainable and innovative infrastructure partner, even beyond energy. sustainability is a key element of our business model and a compass for our strategic orientation. - Key topics in the area of sustainability and climate protection and ecology, opportunities and risks are coordinated, discussed and developed between the CEO and the sustainability functional unit (head of the functional unit) on a monthly and more frequent basis (for example, measures for climate neutrality). - Trends and identified issues related to sustainability climate protection are analysed, evaluated and, if necessary, coordinated with risk management and specialist departments. - Monitoring of developments in the field of climate neutrality. Ensuring the implementation of measures that contribute to climate neutrality.*

### (4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

#### Climate change

#### (4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☒ Yes

#### (4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

25

#### (4.5.3) Please explain

*When selecting the sustainability indicators, the Supervisory Board strives to achieve a balance between all ESG components and the associated topic areas. The focus was on the issue of air pollutant emissions due to the high relevance for our core business.*

#### Water

#### (4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☒ No, but we plan to introduce them in the next two years

### (4.5.3) Please explain

*When selecting sustainability indicators, the Supervisory Board strives for a balance between all ESG components and the associated topics. The focus was on the topic of air pollutant emissions due to its high relevance to our business activities. Due to our transformation into an environmentally, socially and economically sustainable energy supply company, we plan to include further ESG indicators in our remuneration systems in the coming years.*

*[Fixed row]*

**(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).**

## Climate change

### (4.5.1.1) Position entitled to monetary incentive

#### Board or executive level

☒ Board/Executive board

### (4.5.1.2) Incentives

Select all that apply

☒ Bonus - % of salary

### (4.5.1.3) Performance metrics

#### Targets

☒ Progress towards environmental targets

☒ Achievement of environmental targets

#### Emission reduction

☒ Reduction in emissions intensity

#### (4.5.1.4) Incentive plan the incentives are linked to

Select from:

☒ Long-Term Incentive Plan, or equivalent, only (e.g. contractual multi-year bonus)

#### (4.5.1.5) Further details of incentives

*Remuneration system: The Board of Management remuneration system that was valid in the reporting period was resolved by the Supervisory Board on 8 December 2021. In comparison to the previous remuneration system, one of the two performance indicators used for the multi-year variable remuneration component, the performance indicator ROA (return on assets), was replaced by sustainability performance indicators to be defined in advance on an annual basis. This change was made to give greater consideration to the theme of “sustainability” from the performance period 2022 to 2024 onwards. As part of this amendment, other changes were also necessary, such as an adjustment to the target ranges for the long-term variable remuneration (Long Term Incentive – LTI). In addition, the additional qualitative criteria for the variable remuneration, which are used to evaluate the amounts calculated exclusively on the basis of financial performance indicators will in future be applied to the Short Term Incentive as well as the Long Term Incentive. Furthermore, the Supervisory Board’s discretionary power as part of a final evaluation of the short-term variable remuneration (Short Term Incentive – STI) to appropriately adjust the amount of the STI to take into account extraordinary and unforeseeable events and / or events that cannot be controlled by the Board of Management has also been extended to the evaluation of the LTI.*

#### (4.5.1.6) How the position’s incentives contribute to the achievement of your environmental commitments and/or climate transition plan

*Relevant KPIs and targets in the area of climate protection relate to the expansion of renewable energies and reduction of CO2 intensity. Further information: The performance indicators for calculating the extent to which the target for the LTI has been achieved (from LTI performance period 2022 to 2024 onwards) are the following corporate performance indicators for the EnBW Group determined for one financial year in each case: • EBT (earnings before taxes), adjusted for earnings from the measurement of financial assets allocated to the financial result and outstanding items for derivatives allocated under trading as well as for effects due to the adjustment of the nuclear provisions and to the change in the inflation rate for costs for the operation, dismantling and disposal of the nuclear power plants and in the discount rate. • SPI (sustainability performance indicators to be defined by the Supervisory Board in advance on an annual basis). Two to a maximum of four sustainability performance indicators. The term “sustainability” is defined broadly by the Supervisory Board, covering not only the aspects of environmental protection and nature conservation, but also further aspects of sustainability. When selecting the sustainability performance indicators, the Supervisory Board will endeavor to strike a sensible balance for the company with respect to the ESG (environment, social, governance) components and their associated themes*  
[Add row]

#### (4.6) Does your organization have an environmental policy that addresses environmental issues?

	Does your organization have any environmental policies?
	<i>Select from:</i> <input checked="" type="checkbox"/> Yes

[Fixed row]

#### (4.6.1) Provide details of your environmental policies.

##### Row 1

##### (4.6.1.1) Environmental issues covered

*Select all that apply*

☒ Climate change

##### (4.6.1.2) Level of coverage

*Select from:*

☒ Organization-wide

##### (4.6.1.3) Value chain stages covered

*Select all that apply*

☒ Direct operations

☒ Upstream value chain

☒ Downstream value chain

##### (4.6.1.4) Explain the coverage

EnBW AG has a corporate guideline/policy on environmental and energy management. This covers environmental aspects, environmental resources and our climate protection efforts. EnBW's climate protection targets are in line with the Paris Agreement. The reduction path for our own direct and indirect emissions (Scopes 1 and 2) is compatible with the • 1,5C pathway.

#### (4.6.1.5) Environmental policy content

##### Environmental commitments

- ☒ Commitment to comply with regulations and mandatory standards
- ☒ Commitment to stakeholder engagement and capacity building on environmental issues

##### Climate-specific commitments

- ☒ Commitment to not funding climate-denial or lobbying against climate regulations
- ☒ Other climate-related commitment, please specify :We will reduce our Scope 1 and 2 carbon emissions by 83 percent by 2035 (based on the reference year of 2018). Our Scope 3 emissions will be reduced during the same period by 43 percent in comparison to the reference year of 2018.

##### Social commitments

- ☒ Adoption of the UN International Labour Organization principles
- ☒ Commitment to respect internationally recognized human rights

#### (4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

- ☒ Yes, in line with the Paris Agreement

#### (4.6.1.7) Public availability

Select from:

- ☒ Publicly available

#### (4.6.1.8) Attach the policy

code-of-conduct-of-the-enbw-group.pdf

Row 3

#### (4.6.1.1) Environmental issues covered

Select all that apply

☒ Water

#### (4.6.1.2) Level of coverage

Select from:

☒ Organization-wide

#### (4.6.1.3) Value chain stages covered

Select all that apply

☒ Direct operations

☒ Upstream value chain

☒ Downstream value chain

#### (4.6.1.4) Explain the coverage

*EnBW AG has a corporate guideline/policy on environmental and energy management. This covers environmental aspects, environmental resources and thus also water aspects. EnBW and its functional and business units are guided by the guideline/policy. The policy formulates the framework conditions, activities and goals relating to environment/water.*

#### (4.6.1.5) Environmental policy content

##### **Environmental commitments**

☒ Commitment to comply with regulations and mandatory standards

☒ Commitment to stakeholder engagement and capacity building on environmental issues

##### **Water-specific commitments**

☒ Commitment to reduce or phase out hazardous substances

☒ Commitment to control/reduce/eliminate water pollution

☒ Commitment to reduce water consumption volumes

☒ Commitment to reduce water withdrawal volumes



#### (4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

☒ Yes, in line with Sustainable Development Goal 6 on Clean Water and Sanitation

#### (4.6.1.7) Public availability

Select from:

☒ Publicly available

#### (4.6.1.8) Attach the policy

code-of-conduct-of-the-enbw-group.pdf

[Add row]

### (4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

#### (4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:

☒ Yes

#### (4.10.2) Collaborative framework or initiative

Select all that apply

☒ UN Global Compact

☒ Transition Pathway Initiative

**the Environment**

☒ Science-Based Targets Initiative (SBTi)

☒ Task Force on Climate-related Financial Disclosures (TCFD)

☒ Other, please specify :**Climate Alliance Baden-Württemberg of the Ministry of**

#### (4.10.3) Describe your organization's role within each framework or initiative

- TCFD: In 2017, with the involvement of EnBW CFO Thomas Kusterer, the TCFD published recommendations on climate-related financial disclosures. In July 2019, the TCFD Electric Utilities Preparer Forum released a report prepared in collaboration with EnBW on climate-related financial disclosure.
- Transition Pathway Initiative: Our management of emissions and risks and opportunities related to the low-carbon transition in connection with our decarbonization pathway was classified as Level 4 ("Strategic Assessment") by the Transition Pathway Initiative.
- UN Global Compact: EnBW is a member of the UN Global Compact.
- SBTN: EnBW is committed to SBTi and received SBTi seal of approval for its climate protection goals in early 2023.
- Responsible Commodities Sourcing Initiative (RECOSI): We have been a member of RECOSI (formerly Bettercoal) since 2020.
- Climate Alliance Baden-Württemberg of the Ministry of the Environment: EnBW signed the Sustainability-Charta in 2014 and reports annually on sustainability and climate protection.

[Fixed row]

#### **(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?**

##### **(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment**

Select all that apply

☒ Yes, we engaged directly with policy makers

##### **(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals**

Select from:

☒ Yes, we have a public commitment or position statement in line with global environmental treaties or policy goals

##### **(4.11.3) Global environmental treaties or policy goals in line with public commitment or position statement**

Select all that apply

☒ Paris Agreement

##### **(4.11.4) Attach commitment or position statement**

[enbw-position-statement-on-reform-of-the-ets.pdf](#)

##### **(4.11.5) Indicate whether your organization is registered on a transparency register**

Select from:

☒ Yes

#### (4.11.6) Types of transparency register your organization is registered on

Select all that apply

☒ Mandatory government register

#### (4.11.7) Disclose the transparency registers on which your organization is registered & the relevant ID numbers for your organization

EnBW has been independently registered in the EU Transparency Register under the REG number 13324391892-74 since 2009. In addition, EnBW has been registered as a company in the lobby register of the German Bundestag under the registration number R002297 since 2022.

#### (4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

Climate change: Across business divisions: - Climate impact/CO<sub>2</sub>-Footprint as KPI for investment decisions - Sustainability Guidelines for procurement/supply chain management - central positioning on CO<sub>2</sub> relevant legislative/regulatory files via public affairs company's strategy divisions - regular "CO<sub>2</sub> Jour Fix" exchange formats on regulatory affairs and positioning with different business units ("gas call", jour fix with renewable teams, "EU Jour Fix with our DSO, 2-weekly call with "Sustainability team") - Constant participation in the positioning of the European Associations (Chair of EURELECTRIC WG Renewable and Storage, substitute in Wholesale markets, active in different working groups in WindEurope and Eurogas) - SBTi Commitment and targets inclusive monitoring Across geographies: - Activities in other countries predominantly renewables business - Regular internal exchange formats on policies and positioning with European and international daughters Water: EnBW is active in trade associations (e.g. BDEW (German Energy and Water Association)) and in a foundation (Stiftung Energie und Klimaschutz (Foundation Energy and Climate Protection). In its engagement, attention is paid to ensuring that positions are represented that suit EnBW's positioning as a sustainable and innovative infrastructure partner. The environment guideline/ policy of EnBW is also taken into account. Wholesale markets, active in different working groups in WindEurope and Eurogas) - SBTi Commitment and targets inclusive monitoring Across geographies: - Activities in other countries predominantly renewables business - Regular internal exchange formats on policies and positioning with European and international daughters  
[Fixed row]

#### (4.11.1) On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?

Row 1

#### (4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

*Within the scope of the first Green Deal Package at EU-level- (published 14th July 2021) we engaged in the following files: - EU-ETS I, including Market Stability Reserve Regulation (Review) - new: EU-ETS II for transport and building sector - Renewable Energy Directive III (RED) - Energy Efficiency Directive (EED) - CO2 emission standards (and Alternative Fuel Infrastructure - Regulation) We further engaged in the second Green Deal Package at EU-level- (published 15th December 2021) the so called*

#### (4.11.1.2) Environmental issues the policy, law, or regulation relates to

*Select all that apply*

☒ Climate change

#### (4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

**Financial mechanisms (e.g., taxes, subsidies, etc.)**

☒ Sustainable finance

#### (4.11.1.4) Geographic coverage of policy, law, or regulation

*Select from:*

☒ Regional

#### (4.11.1.5) Country/area/region the policy, law, or regulation applies to

*Select all that apply*

☒ EU28

#### (4.11.1.6) Your organization's position on the policy, law, or regulation

*Select from:*

☒ Support with minor exceptions

#### (4.11.1.7) Details of any exceptions and your organization's proposed alternative approach to the policy, law, or regulation

EnBW advocated for an ambitious reform, combining rebasing and a higher LRF, strengthening of the MSR via keeping of the 24% threshold and possibly the lowering of the MSR thresholds. EnBW also asked for a minimum price and supported the introduction of a separate ETS for the heating/cooling and the transport sector as a comparable CO2-price in all sectors is key in the context of best cross-sectoral abatement solutions. We therefore very much welcomed the Commission's proposals. Only critical elements where the lack of a minimum price floor, the relatively low ambitions for the ETS 2 - we advocated for a comparable level to ETS 2 or at least allow for complementary national measures (as for Germany the higher ambitions/prices of the BEHG) as well as a needed clarification of some unclear rules for obligated parties under ETS 1 and 2. We see the introduction of a carbon price floor in the ETS – if not at EU level, at least in a coalition of willing Member States, despite the currently high CO2 prices, as “risk assurance instrument”.

#### (4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

- ☒ Ad-hoc meetings
- ☒ Discussion in public forums
- ☒ Responding to consultations
- ☒ Submitting written proposals/inquiries
- ☒ Participation in voluntary government programs
- ☒ Participation in working groups organized by policy makers

#### (4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

#### (4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

EnBW still considers the EU ETS cap and trade system as the cornerstone of EU climate policy and asked since years for a strengthening of the CO2-price signal to stimulate the necessary investments for the foreseen carbon emissions reduction path. In 2021, an essential focus – in addition to the continued support of an ambitious climate law 2030/2050 during the final negotiations - was on an ambitious revision of the ETS directive including the introduction of an ETS 2. On the basis of the finalized study beginning 2021 EnBW commissioned, we participated to the Commission's stakeholder consultation and engaged in direct exchange with the Commission (DG CLIMA, DG ENER) during the preparation of the legislative proposal. We were also active in the positioning of different associations like BDEW, BDI, EURELECTRIC and WindEurope. After publication of the proposals in the Fit for 55 package, EnBW was active again in the following positioning of the different associations with regard to the concrete proposals. We maintained the exchange on these topics, with representatives of the European institutions, especially with Members of the European Parliament (esp. the rapporteur and members of the ENVI Committee) German ministry officials, politicians, and NGO's like German Watch and Stiftung 2 (exchange of information, lobbying activities like e.g. in form of a position paper of the Stiftung Klimawirtschaft (former Stiftung 2) and continued the exchange in networks at EU level and cooperated closely with NGOs.

**(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals**

Select from:

☒ Yes, we have evaluated, and it is aligned

**(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation**

Select all that apply

☒ Paris Agreement

**Row 2**

**(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers**

*Review EU Energy Efficiency Directive (EED): i.a. Higher 2030-target, higher obligation on end energy savings, strategic planning of heating/cooling sector at local level, stronger obligation for public buildings.*

**(4.11.1.2) Environmental issues the policy, law, or regulation relates to**

Select all that apply

☒ Climate change

**(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment**

**Energy and renewables**

☒ Low-carbon, non-renewable energy generation

**(4.11.1.4) Geographic coverage of policy, law, or regulation**

Select from:

☒ Regional

#### (4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

☒ EU28

#### (4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

☒ Support with minor exceptions

#### (4.11.1.7) Details of any exceptions and your organization's proposed alternative approach to the policy, law, or regulation

*EnBW, supports energy efficiency measures and could also support a higher target for 2030, especially after the Russian invasion in Ukraine: the Repower Europe emergency measures have focused strongly on savings in energy consumption namely not only for industry but also private households.*

#### (4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

☒ Ad-hoc meetings

☒ Participation in working groups organized by policy makers

☒ Discussion in public forums

☒ Responding to consultations

☒ Submitting written proposals/inquiries

☒ Participation in voluntary government programs

#### (4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

#### (4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

*EnBW supports the EU Energy Efficiency Directive (EED), which aims to improve energy efficiency in the EU and reduce energy consumption. EnBW recognizes the importance of energy efficiency in reducing CO2 emissions and increasing security of supply. The company uses innovative technologies and offers energy-efficient*

products to help customers optimize their consumption. The EED is relevant to EnBW's climate goals, as it contributes to reducing energy consumption and thus minimizes emissions.

#### **(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals**

Select from:

☒ Yes, we have evaluated, and it is aligned

#### **(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation**

Select all that apply

☒ Paris Agreement

[\[Add row\]](#)

### **(4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?**

Select from:

☒ Yes

**(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.**

#### **Row 1**

##### **(4.12.1.1) Publication**

Select from:

☒ In mainstream reports, in line with environmental disclosure standards or frameworks

##### **(4.12.1.2) Standard or framework the report is in line with**



Select all that apply

- ☒ GRI
- ☒ TCFD

#### (4.12.1.3) Environmental issues covered in publication

Select all that apply

- ☒ Climate change
- ☒ Water

#### (4.12.1.4) Status of the publication

Select from:

- ☒ Complete

#### (4.12.1.5) Content elements

Select all that apply

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Strategy              | <input checked="" type="checkbox"/> Value chain engagement  |
| <input checked="" type="checkbox"/> Governance            | <input checked="" type="checkbox"/> Dependencies & Impacts  |
| <input checked="" type="checkbox"/> Emission targets      | <input checked="" type="checkbox"/> Public policy engagement  |
| <input checked="" type="checkbox"/> Emissions figures     | <input checked="" type="checkbox"/> Water accounting figures  |
| <input checked="" type="checkbox"/> Risks & Opportunities | <input checked="" type="checkbox"/> Other, please specify : <b>other metrics such as EU-Taxonomy-KPIs</b> |

#### (4.12.1.6) Page/section reference

- Corporate Governance p. 37 -41 - Our climate protection goals p. 30-32 - In dialog with our stakeholders p. 42 -46 - Corporate guidelines for party donations and lobbying p. 45 - Research, development and innovation p. 47 - 51 - Procurement p. 52 - 57 - Environment goal dimension p. 93 - 100 - CO2 intensity / climate protection p. 95 - Carbon footprint of EnBW p. 95 - 100 - Water accounting figures p. 97 - Report on opportunities and risks p. 130 – 141

#### (4.12.1.7) Attach the relevant publication

*integrated-annual-report-2023.pdf*

#### (4.12.1.8) Comment

*We have been publishing an Integrated Annual Report based on the recommendations of the “International Reporting Framework” since 2014, which combines the traditional contents of a financial report with a sustainability report. We do this in order to provide a holistic representation of the performance of the company. The dimensions of ecology, economy and social aspects are firmly embedded in the EnBW 2025 strategy, reflecting the highly integrated nature of our corporate management system. An important element is measuring the achievement of our goals using key performance indicators.*

#### Row 2

#### (4.12.1.1) Publication

*Select from:*

☒ In mainstream reports, in line with environmental disclosure standards or frameworks

#### (4.12.1.2) Standard or framework the report is in line with

*Select all that apply*

☒ Other, please specify :ISAE 3000 + ISAE 3410

#### (4.12.1.3) Environmental issues covered in publication

*Select all that apply*

☒ Climate change

#### (4.12.1.4) Status of the publication

*Select from:*

☒ Complete

#### (4.12.1.5) Content elements

*Select all that apply*

☒ Governance

☒ Strategy

☒ Emissions figures

#### (4.12.1.6) Page/section reference

*- Description of EnBW p. 4 - Climate protection goals of EnBW p. 5-7 - EnbW carbon footprint 2023 - subject to limited assurance engagement in accordance with ISAE 3000 Revised and ISAE 3410 p. 10 -12*

#### (4.12.1.7) Attach the relevant publication

*EnBW\_GHG Report\_01-01-2023\_31-12-2023\_.pdf*

#### (4.12.1.8) Comment

*EnBW publishes an annual separate report on its annual greenhouse gas emissions inventory. This contains the GHG inventory for quantifying the amount of greenhouse gas emissions that can be directly attributed to EnBW AG. Organizational boundaries were set with reference to the methodology described in the Greenhouse Gas Protocol (GHG Protocol). In accordance with the full consolidation method, all subsidiaries under the control of the Group are included. The report was audited with "limited assurance" by EY GmbH & Co. KG Wirtschaftsprüfungsgesellschaft for the stated scope of application for the specified reporting period – financial year 2023, January 1, 2023 to December 31, 2023.*

*[Add row]*

## C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

### Climate change

#### (5.1.1) Use of scenario analysis

Select from:

☒ Yes

#### (5.1.2) Frequency of analysis

Select from:

☒ Annually

### Water

#### (5.1.1) Use of scenario analysis

Select from:

☒ Yes

#### (5.1.2) Frequency of analysis

Select from:

☒ Annually

[Fixed row]

(5.1.1) Provide details of the scenarios used in your organization's scenario analysis.

### Climate change

#### (5.1.1.1) Scenario used

##### Physical climate scenarios

☒ RCP 6.0

#### (5.1.1.2) Scenario used    SSPs used in conjunction with scenario

*Select from:*

☒ SSP5

#### (5.1.1.3) Approach to scenario

*Select from:*

☒ Qualitative and quantitative

#### (5.1.1.4) Scenario coverage

*Select from:*

☒ Organization-wide

#### (5.1.1.5) Risk types considered in scenario

*Select all that apply*

☒ Acute physical

☒ Chronic physical

☒ Policy

☒ Market

☒ Reputation

#### (5.1.1.6) Temperature alignment of scenario

*Select from:*

☒ 1.6°C - 1.9°C

#### (5.1.1.7) Reference year

2020

#### (5.1.1.8) Timeframes covered

Select all that apply

- ☒ 2025
- ☒ 2030
- ☒ 2040
- ☒ 2050
- ☒ 2060

#### (5.1.1.9) Driving forces in scenario

**Local ecosystem asset interactions, dependencies and impacts**

- ☒ Climate change (one of five drivers of nature change)

#### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*Use of the SSP 5 scenario with an RCP 6.0 instead of the extreme value RCP 8.5: We do not see the SSP5 scenario as a radical global departure from climate protection. Rather, we examine a scenario in which climate protection is to be achieved through “end-of-pipe” solutions. In particular CCS. In order to develop the necessary technology, we assume a time lag of approx. 20 years until the corresponding climate measures take effect.*

#### (5.1.1.11) Rationale for choice of scenario

*The IPCC scenarios form the basis for EnBW's modeling of the German and European energy market. With the global data provided by the IPCC, we ensure that our energy market modeling includes all climate-related developments and is based on the latest scientific findings. Using the IPCC scenarios helps us as companies in the energy industry to prepare for future climate change challenges, manage regulatory risks, invest in new technologies and markets, satisfy stakeholders and ensure long-term sustainability. These scenarios are a crucial tool not only for minimizing risks, but also for seizing opportunities in a changing energy landscape. They are therefore a latent component of the management of the Group as a whole.*

## Water

#### (5.1.1.1) Scenario used

##### Water scenarios

☒ WWF Water Risk Filter

#### (5.1.1.3) Approach to scenario

*Select from:*

☒ Qualitative and quantitative

#### (5.1.1.4) Scenario coverage

*Select from:*

☒ Organization-wide

#### (5.1.1.5) Risk types considered in scenario

*Select all that apply*

☒ Acute physical

☒ Chronic physical

#### (5.1.1.7) Reference year

2021

#### (5.1.1.8) Timeframes covered

*Select all that apply*

☒ 2025

☒ 2030

☒ 2040

☒ 2050

☒ 2060

### (5.1.1.9) Driving forces in scenario

#### Local ecosystem asset interactions, dependencies and impacts

- ☒ Climate change (one of five drivers of nature change)

### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*The WWF Water Risk Filter is based on the assumption that water risks, such as availability, quality and regulatory framework conditions, vary greatly at local level and can have significant environmental and economic consequences for companies. This is relevant for an energy company, as water is a key resource for many production processes. The tool collects site-specific data on physical, regulatory and reputational risks to enable a rough risk assessment. The problem, however, is that the underlying data is generalized and may not be up-to-date or detailed enough to accurately reflect specific local conditions, such as in water-scarce regions or infrastructure changes. In addition, dynamic developments such as climate change or political risks cannot be adequately captured. The tool should therefore be seen as a first step in risk assessment, the results of which must be supplemented by more in-depth local analyses.*

### (5.1.1.11) Rationale for choice of scenario

*As an energy company, we are heavily dependent on water resources, particularly in areas such as power generation, cooling and supplying power plants. The Water Risk Filter provides us with a sound basis for identifying locations with a high water risk at an early stage, thereby ensuring security of supply and compliance with regulatory requirements. At the same time, the tool helps to minimize potential reputational risks that could arise from negative environmental impacts or water conflicts. By integrating this tool into our risk analyses, we can strengthen our sustainability goals and ensure that our business decisions are based on reliable data on water risks. While the tool provides a rough estimate, it offers a valuable basis that can be supplemented by detailed local analyses. This is particularly important in order to act more resiliently in water-scarce regions and secure long-term, sustainable investments.*

## Climate change

### (5.1.1.1) Scenario used

#### Climate transition scenarios

- ☒ IEA NZE 2050

### (5.1.1.3) Approach to scenario

Select from:

- ☒ Qualitative and quantitative



#### (5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

#### (5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Policy

☒ Market

☒ Reputation

☒ Technology

☒ Acute physical

☒ Chronic physical

#### (5.1.1.6) Temperature alignment of scenario

Select from:

☒ 1.6°C - 1.9°C

#### (5.1.1.7) Reference year

2020

#### (5.1.1.8) Timeframes covered

Select all that apply

☒ 2025

☒ 2030

☒ 2040

☒ 2050

☒ 2060

#### (5.1.1.9) Driving forces in scenario

## Local ecosystem asset interactions, dependencies and impacts

- ☒ Climate change (one of five drivers of nature change)

### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*The IZEA NZE 2050 data model assumes that complete decarbonization by 2050 is technically feasible and economically viable, whereby technologies such as renewable energies, energy storage and carbon capture must be available in good time. One problem with the model is that global average assumptions take insufficient account of regional differences, for example in infrastructure or the political framework conditions. For EnBW, this means that challenges such as the slow expansion of the grid or regulatory hurdles may not be adequately reflected in the model. In addition, it is based on optimistic assumptions regarding technical development and cost reductions, for example for hydrogen and storage technologies, which are uncertain in practice. EnBW should therefore use the model as a guideline, but supplement it with additional scenario analyses and risk-adjusted planning.*

### (5.1.1.11) Rationale for choice of scenario

*The scenario shows a path to a climate-neutral world in 2050 via many milestones. One focus of the modelling is on energy generation and supply and is therefore particularly relevant for us. Dealing with publicly available global scenarios is of great importance to better understand the international dynamics on the energy market and helps us to place and challenge our own model results in a larger overall context, i.e. the expansion speed for renewable energies, but also a look at other climate-neutral energy sources such as hydrogen or bioenergy.*

## Climate change

### (5.1.1.1) Scenario used

#### Climate transition scenarios

- ☒ Customized publicly available climate transition scenario, please specify :Own planing scenario

### (5.1.1.3) Approach to scenario

Select from:

- ☒ Qualitative and quantitative

### (5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

#### (5.1.1.5) Risk types considered in scenario

*Select all that apply*

☒ Policy

☒ Market

☒ Reputation

☒ Technology

☒ Acute physical

☒ Chronic physical

#### (5.1.1.6) Temperature alignment of scenario

*Select from:*

☒ 1.5°C or lower

#### (5.1.1.7) Reference year

2020

#### (5.1.1.8) Timeframes covered

*Select all that apply*

☒ 2025

☒ 2030

☒ 2040

☒ 2050

☒ 2060

#### (5.1.1.9) Driving forces in scenario

**Local ecosystem asset interactions, dependencies and impacts**

☒ Climate change (one of five drivers of nature change)

#### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*In addition to international scenarios, we also use national scenarios to sharpen our focus on the necessities and requirements for a climate-neutral Germany in 2045, e.g. scenarios of “Klimapfade 2.0” from BDI in cooperation with BCG and the “Leitstudie Aufbruch Klimaneutralität” from dena. Both studies describe sector-specific considerations for achieving climate neutrality in Germany in 2045. These macroeconomic considerations serve to sharpen the design of our own scenarios and allow an adjustment of input parameters. In particular, scenarios with a comprehensive, economically optimised analysis sharpen one's own perception of the challenges in the other sectors beyond the energy industry. Interrelationships and dependencies between the sectors become clear. Furthermore, we use external scenarios to compare with our own scenarios.*

#### (5.1.1.11) Rationale for choice of scenario

*The use of the Klimapfade 2.0 model offers several advantages. It promotes a sustainable energy supply and helps EnBW to achieve its climate targets by defining clear strategies for reducing greenhouse gas emissions and promoting renewable energies. By expanding renewable energies and promoting electromobility, EnBW is positioning itself as a pioneer in the Energiewende, which leads to a stronger market presence and competitiveness. In addition, the implementation of smart technologies improves energy efficiency, reduces operating costs and increases customer satisfaction through cost-saving solutions. The promotion of partnerships with municipalities and companies leads to innovative solutions and synergies that increase the effectiveness of climate protection measures. In addition, a comprehensive monitoring and reporting system enables transparent traceability of progress, which strengthens the trust of stakeholders and customers. All in all, Klimapfade 2.0 helps EnBW to position itself for the future.*

### Climate change

#### (5.1.1.1) Scenario used

##### Physical climate scenarios

☒ RCP 2.6

#### (5.1.1.2) Scenario used    SSPs used in conjunction with scenario

Select from:

☒ No SSP used

#### (5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

#### (5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

#### (5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Policy

☒ Market

☒ Reputation

☒ Technology

☒ Acute physical

☒ Chronic physical

#### (5.1.1.6) Temperature alignment of scenario

Select from:

☒ 1.6°C - 1.9°C

#### (5.1.1.7) Reference year

2020

#### (5.1.1.8) Timeframes covered

Select all that apply

☒ 2025

☒ 2030

☒ 2040

☒ 2050

☒ 2060

#### (5.1.1.9) Driving forces in scenario

## Local ecosystem asset interactions, dependencies and impacts

- ☒ Climate change (one of five drivers of nature change)

### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

- The RCP 2.6 scenario assumes solar forcing from 3,1 W/m<sup>2</sup> in the middle of the century. After that, the irradiation reduces to 2.6 w/m<sup>2</sup> until 2100. In this scenario the mean global temperature increase remains “well below 2 degrees” target. Physical scenarios illustrate the effects of global warming and raise awareness of possible risks for one's own business model. - Due to the increase in renewable energies in the portfolio, the simulation of weather events is becoming increasingly important. We create our own models for forecasts for PV and wind. With the help of these results, it is possible to derive, for example, an increasing simultaneity in electricity generation due to the increases in renewable energies. This has an influence on the future economic viability of renewable energy plants.

### (5.1.1.11) Rationale for choice of scenario

The RCP 2.6 scenario is chosen because it offers a pathway to limited global warming of no more than 2 C above pre-industrial levels, which is in line with the goals of the Paris Agreement. This scenario takes into account comprehensive measures to reduce emissions, such as the increased use of renewable energy and improving energy efficiency. Using RCP 2.6 makes it possible to assess the potential impacts of climate change and develop appropriate strategies to mitigate risks and adapt to climatic changes in order to promote a sustainable future.

[Add row]

## (5.1.2) Provide details of the outcomes of your organization's scenario analysis.

### Climate change

#### (5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

- ☒ Risk and opportunities identification, assessment and management
- ☒ Strategy and financial planning
- ☒ Resilience of business model and strategy
- ☒ Target setting and transition planning

#### (5.1.2.2) Coverage of analysis

Select from:

- ☒ Organization-wide

### (5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

1. The scenarios and models that depict the 1.5 target show the need for an early phase-out of coal. It must take place at the beginning of the 2030s at the latest. EnBW has committed to meeting the 1.5 target. Therefore, we have decided to phase out coal significantly earlier, namely by the end of 2028. 2. In order to achieve the climate target climate-related scenarios show that the speed of renewable energy expansion must at least triple. EnBW would like to do its part in achieving this goal. Therefore, we have already made investment decisions for important large-scale projects in 2022. The offshore wind farm He Dreiht in the North Sea - one of the largest projects of the energy turnaround in Europe - will start operations in 2025. We decided to expand our project pipeline in the offshore wind sector. Its expanded to a total of around 6 GW now. 3. In the transport sector a rapid switch to electric vehicles is important to reduce emissions from fossil combustion engines. Climate-related scenarios assume that there will be a need for 12-15 million electric cars in Germany by 2030. On this basis EnBW decided go in the field of e-mobility and is market leader in Germany. We decided to further expand this position and set a goal to operate 2,500 fast-charging stations throughout Germany by 2025. To this end, we are investing around 100 million euros annually until the middle of the decade.

## Water

### (5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

- ☒ Risk and opportunities identification, assessment and management
- ☒ Strategy and financial planning
- ☒ Resilience of business model and strategy
- ☒ Target setting and transition planning

### (5.1.2.2) Coverage of analysis

Select from:

- ☒ Organization-wide

### (5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

1. Global warming can increasingly lead to periods of drought and thus to low water levels in the rivers in summer. In principle, we monitor the development of water levels very closely because low water levels can lead to restrictions for shipping on the Rhine and Neckar. In view of the overall situation, we are building up coal stocks at all EnBW power plants at an early stage and therefore have a high inventory. In addition, all EnBW power plant sites on the Rhine and Neckar have rail sidings and can be supplied with coal by both ship and rail. 2. The water used to cool conventional power plants is fed back into the surrounding water bodies (sometimes even heated) - returning heated water to the surrounding water bodies can lead to oxygen deficiency, altered water chemistry and deteriorated water

quality, which has a negative impact on aquatic ecosystems. Our power plants are equipped with modern wastewater treatment systems to prevent damage to ecosystems and avoid restrictions. 3. At our subsidiary Netze BW Wasser GmbH, the concentration of e.g. copper, nickel and lead in the drinking water may be increased due to corrosion of metal parts within the drinking water installation. For this reason, Netze BW Wasser GmbH tests the water quality of the drinking water supplied at regular intervals at various points and modernizes the water pipes managed by the water company at regular intervals.  
[Fixed row]

## **(5.2) Does your organization's strategy include a climate transition plan?**

### **(5.2.1) Transition plan**

Select from:

☒ Yes, we have a climate transition plan which aligns with a 1.5°C world

### **(5.2.3) Publicly available climate transition plan**

Select from:

☒ Yes

### **(5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion**

Select from:

☒ Yes

### **(5.2.5) Description of activities included in commitment and implementation of commitment**

1) Corporate governance: The Executive Board and the Supervisory Board discuss the progress and implementation of the CTP measures several times a year. This includes all activities to meet the targets (e.g. coal phase-out, fuel switch projects etc.). Investment decisions are also reviewed and evaluated with regard to the agreement with the CTP. At the annual general meeting, there is an opportunity for dialogue and exchange with shareholders about the CTP. 2) Reporting: EnBW reports on its activities several times a year. This is sometimes done publicly via press conferences or the publication of reports. A special form of monitoring and progress control results from SBTi. 3) Internal and external shareholders: The exchange with the various internal and external shareholders is offered several times a year in different formats. These include citizens' dialogues, network meetings, customer meetings or exchanges with politicians. Feedback can also be provided via the EnBW sustainability website.



## (5.2.7) Mechanism by which feedback is collected from shareholders on your climate transition plan

Select from:

☒ We have a different feedback mechanism in place

## (5.2.8) Description of feedback mechanism

*The expectations of our stakeholders are taken into account in the strategic positioning of the company and when making business decisions. Several times a year, exchanges take place with potential investors and capital providers. In addition to roadshows there are different formats for discussions.*

## (5.2.9) Frequency of feedback collection

Select from:

☒ More frequently than annually

## (5.2.10) Description of key assumptions and dependencies on which the transition plan relies

1) *The most important step for achieving our climate protection goals is the early phaseout of coal. Based on the assumption that renewable energies will be ramped up as necessary and the significant progress in expanding the grids in accordance with the plans announced by the German government will be achieved, we plan to phase out EnBW coal power plants with around 2,000 MW of generation capacity that are still on the market by 2028.* 2) *Another milestone for reducing our CO<sub>2</sub> emissions will be the fuel switch at the power plants in Heilbronn, Altbach/Deizisau and Stuttgart-Münster. Specific emissions from electricity generation will be reduced by around 60 % as a result of the switch from hard coal to natural gas. The aim is to operate the plants from the middle of the 2030s onwards with low carbon gases, primarily green hydrogen, so that they will then generate climate-friendly energy.* 3) *The CO<sub>2</sub> emissions from the general electricity mix will be reduced in the coming years by the expansion of renewable* 4) *energies and the gradual phaseout of fossil fuel-fired generation. This will also lead to a reduction in our Scope 2 emissions. Furthermore, we plan to specifically utilize green electricity for grid losses and other internal energy demands.* 5) *When it comes to reducing our Scope 3 emissions, the volume of our gas sales is particularly important. For a large part, this will be dependent on various developments in the heating sector. Important aspects in connection EnBW's business segments are a further increase in the use of heat pumps, the partial mixing of natural gas for heating with climate-neutral gases and the expansion of climate-neutral district heating.* 6) *To reach our target of carbon neutrality from 2035, we are planning to temporarily offset the remaining Scope 1 and 2 emissions through high-quality mitigation projects (Gold Standard) until we reach net zero emissions. For more infos about our of key assumptions, please look at our CTP, p. 13 - 14*

## (5.2.11) Description of progress against transition plan disclosed in current or previous reporting period

*Since 2013, we have been systematically transforming and realigning our portfolio with a corporate strategy focused on sustainability. As a result, we have significantly increased the share of renewable energy in our power generation from nearly 19% to over 40%, reaching an installed capacity of around 5,700 megawatts. Additionally, we have phased out 2,700 megawatts of carbon-intensive generation capacity. Since 2012, we have invested approximately 7.5 billion in renewable energy projects both in Germany and internationally. Looking ahead, between 2024 and 2030, we plan to invest an additional 40 billion in driving the*

energy transition. By 2025, 50% of our installed generation capacity will come from renewable energy sources. We have recorded our decarbonization journey in our Climate Transition Plan. Please refer to page. 9 in our Climate Transition Plan. We plan to update this regularly in future reports.

#### **(5.2.12) Attach any relevant documents which detail your climate transition plan (optional)**

*EnBW\_Climate-Transition-Plan-2024.pdf*

#### **(5.2.13) Other environmental issues that your climate transition plan considers**

*Select all that apply*

☒ No other environmental issue considered

*[Fixed row]*

### **(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?**

#### **(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning**

*Select from:*

☒ Yes, both strategy and financial planning

#### **(5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy**

*Select all that apply*

☒ Products and services

☒ Upstream/downstream value chain

☒ Operations

*[Fixed row]*

### **(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.**

#### **Products and services**

#### **(5.3.1.1) Effect type**

Select all that apply

- ☒ Risks
- ☒ Opportunities

### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- ☒ Climate change

### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

1. Investments/CAPEX: The topic of climate protection is gaining increasing public attention in Germany and Europe (e.g. EU Green Deal). Case study: Situation: The national climate protection targets and international efforts to protect the climate have an impact on the energy supply. Our strategy of focusing investments on renewable energies, expanding the networks and developing new and increasingly digitalised business models contributes to the energy system transformation and CO2 reduction (EnBW 2020/2025 strategy). Task: In order to continue to actively shape the energy transition, massive investments in the production, distribution and sale of climate-friendly products will be required in the coming years. A medium-term investment plan will be developed and operationalized for EnBW. Since 2021, sustainability aspects have been taken into account when evaluating investment projects. Action (investment over a period of three years): To continue actively shaping the energy transition, gross investments of 10.6 billion are planned for the period 2022 to 2024. This corresponds to an average of 3.5 billion per year. 2.4 billion (23%) of these investments relate to existing projects and 8.2 billion (77%) to growth projects. The majority of gross investments (76%) are made in the System-Critical Infrastructure and Expansion of Renewable Energies segment Result (example of investments for RE): Around 3.9 billion or 37% of the investments are planned for the Sustainable Generation Infrastructure segment and for other investments (Other investments: 2%). 34% of investments are on growth themes. For the period 2022 to 2024, investments of around 2.4 billion are planned for the expansion of renewable energies, corresponding to 23% of gross investments. The planned investments in renewable energies include funds for the realization of further offshore wind farms, such as our EnBW He Dreiht wind farm in the German North Sea. ---2. Acquisitions and divestments: The topic of climate protection is gaining increasing public attention in Germany and Europe (e.g. EU Green Deal). Case study: Situation: The mobility transition creates added value for climate protection. The switch to electric mobility in particular makes an important contribution to reducing CO2 emissions. EnBW wants to expand its electromobility business. Massive investments are planned. Task: After a successful review by the respective antitrust authorities in Germany and Austria, the joint venture SMATRICS mobility GmbH was closed at the beginning of September 2020. As EnBW expands its market leadership for fast charging in Germany to the Austrian market with a 51 percent majority ownership, EnBW will use this transaction: The company was only founded in April by EnBW and Vienna's electromobility pioneer SMATRICS and takes over the existing SMATRICS.

## Upstream/downstream value chain

### (5.3.1.1) Effect type

Select all that apply

- ☒ Risks

- ☒ Opportunities

### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- ☒ Climate change

### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*In addition to intelligent infrastructure for customers, system-critical infrastructure and sustainable generation infrastructure are further segments of EnBW's business model. These two segments are particularly affected by climate-related risks, but also by opportunities. Against the background of the growing importance of climate risks, EnBW's strategic considerations take into account the requirements of the energy transition and the far-reaching changes in the transformation to climate neutrality and their effects. There is a risk that lengthy approval procedures can lead to delays in the transformation. EnBW is therefore addressing the acceleration of the approval procedures. Particular attention will be paid to the expansion of renewable energies, electricity consumption, network expansion and stability, as well as security of supply. The main focus of investment is on the SuedLink and ULTRANET projects of our subsidiary TransnetBW, which are central to the future energy supply in Germany, the expansion of renewable energies, for example with the planned implementation of the EnBW He Dreiht offshore wind farm, the construction of the H2-capable gas power plants in Altbach/Deizisau, Stuttgart-Münster and Heilbronn, as well as the conversion and construction of H2-capable gas transport lines. In the future, we will continue to systematically expand the share of renewable energies in our portfolio, from 42% in 2022 to over 50% in 2025. 2019, EnBW began planning a project to establish sustainable supply chain management in central purchasing. As a result, EnBW introduced a Supplier Code of Conduct (SCoC) for the selection and development of its suppliers in 2021. In 2022, 97% of EnBW suppliers (measured by procurement volume) accepted the SCoC as the basis for cooperation with EnBW. In addition, the "Supply Chain Protection Act (LkSG) Ready" project in 2023 focuses on establishing processes and tools for analyzing sustainability risks in the supply chain and preparing a declaration of human rights.*

## Operations

### (5.3.1.1) Effect type

Select all that apply

- ☒ Risks
- ☒ Opportunities

### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- ☒ Climate change

### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*We are increasingly analysing the robustness of our business model against the backdrop of the growing importance of climate risks. For example, the fluctuation range of meteorological influences on the electricity market due to the wind and solar supply is taken into account. By converting our power plant fleet, we are reducing CO<sub>2</sub> emissions (Scope 1) along three milestones. 1. halving our CO<sub>2</sub> footprint by 2027 (base year 2018) by fuel switching from coal to natural gas at the Heilbronn, Altbach/Deizisau and Stuttgart-Münster power plant sites. 2. reduce our CO<sub>2</sub> footprint by 70% (base year 2018) by 2030. This milestone will be reached earlier than initially planned due to the early coal phase-out planned for 2028. 3. reduction in line with 1.5 target path of the Paris Climate Agreement by at least 83% by 2035 by converting Fuel Switch power plants to hydrogen and achieving climate neutrality by offsetting the remaining residual emissions. We reduce the CO<sub>2</sub> emissions from the operation of the electricity grids (Scope 2) by offsetting the losses that occur during operation (power loss quantities) with green electricity quantities.*

[Add row]

### (5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

#### Row 1

#### (5.3.2.1) Financial planning elements that have been affected

*Select all that apply*

- ☒ Capital expenditures
- ☒ Acquisitions and divestments
- ☒ Access to capital

#### (5.3.2.2) Effect type

*Select all that apply*

- ☒ Risks
- ☒ Opportunities

#### (5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

*Select all that apply*

- ☒ Climate change

#### (5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

1. Capital expenditures/ CAPEX: The issue of climate protection is receiving a greater and greater amount of public attention in Germany and in Europe (for example EU Green Deal). Case Study: Situation: The national climate protection targets and the international efforts for climate protection have effects on energy supply. Our strategy of concentrating investment on renewable energies, expanding the grids and developing new and increasingly digitalised business models makes a contribution to energy system transformation and CO2-reduction (Strategy EnBW 2020/2025). Task: In order to continue to play an active role in shaping the energy transition, massive investments are needed in the next years in the generation, in the distribution and sale of climate-friendly products. A mid-term investment plan must be developed and operationalised for EnBW. Since 2021, sustainability aspects are taken into account when assessing investment projects. Action (Investment over a three-year period): In order to continue to play an active role in shaping the Energiewende, gross investment of 10.6 billion is planned for the 2022 to 2024 period. This represents on average 3.5 billion per year. 2.4 billion (23%) of this investment will be on existing projects and 8.2 billion (77%) on growth projects. The majority of the gross investment (76%) will be in the System Critical Infrastructure segment and the expansion of renewable energies Result (example Investment for RE): Around 3.9 billion or 37% of the investment is planned for the Sustainable Generation Infrastructure segment and for other investment (other investment: 2%). 34% of the investment will be on growth themes. Investment of around 2.4 billion for the expansion of renewable energies is planned for the period 2022 to 2024, which corresponds to 23% of the gross investment. The planned investment in renewable energies includes funds for the realization of further offshore wind farms, such as our EnBW He Dreiht wind farm in the German North Sea. ---2. Acquisitions and divestments: The issue of climate protection is receiving a greater and greater amount of public attention in Germany and in Europe (for example EU Green Deal). Case Study: Situation: The mobility transition creates added value for climate protection. In particular, the switch to electric mobility makes an important contribution to reducing CO2 emissions. EnBW is aiming to expand its electromobility business.

[Add row]

#### (5.4) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?

	Identification of spending/revenue that is aligned with your organization's climate transition	Methodology or framework used to assess alignment with your organization's climate transition	Indicate the level at which you identify the alignment of your spending/revenue with a sustainable finance taxonomy
	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> A sustainable finance taxonomy	Select from: <input checked="" type="checkbox"/> At both the organization and activity level

[Fixed row]

**(5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition.**

**Row 1**

**(5.4.1.1) Methodology or framework used to assess alignment**

*Select from:*

☒ A sustainable finance taxonomy

**(5.4.1.2) Taxonomy under which information is being reported**

*Select from:*

☒ EU Taxonomy for Sustainable Activities

**(5.4.1.3) Objective under which alignment is being reported**

*Select from:*

☒ Climate change mitigation

**(5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective**

*Select from:*

☒ Yes

**(5.4.1.5) Financial metric**

*Select from:*

☒ Revenue/Turnover

**(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)**

7222600000

#### (5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

16.3

#### (5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

18

#### (5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

60

#### (5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)

17.5

#### (5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)

82.5

#### (5.4.1.12) Details of the methodology or framework used to assess alignment with your organization's climate transition

*Each activity was initially assessed to see whether it made a substantial contribution to climate change mitigation. In the second step, the activity was analyzed to see whether it did any significant harm to the achievement of the other EU environmental objectives. The analysis of whether the activity could potentially do harm to the second environmental objective "climate change adaptation" was carried out centrally at a Group level in cooperation with the risk management department, which is why the following table focuses on the environmental objectives 3 to 6. The activities for which a closer examination of the environmental objectives is necessary are to be found in the respective technical screening criteria. Environmental objectives for which there are currently no assessment criteria for identifying potential harm were thus not assessed.*

### Row 2

#### (5.4.1.1) Methodology or framework used to assess alignment

Select from:

☒ A sustainable finance taxonomy



#### (5.4.1.2) Taxonomy under which information is being reported

Select from:

☒ EU Taxonomy for Sustainable Activities

#### (5.4.1.3) Objective under which alignment is being reported

Select from:

☒ Climate change mitigation

#### (5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:

☒ Yes

#### (5.4.1.5) Financial metric

Select from:

☒ CAPEX

#### (5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

419200000

#### (5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

86.2

#### (5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

87

#### (5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

90

#### (5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)

86.2

#### (5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)

13.8

#### (5.4.1.12) Details of the methodology or framework used to assess alignment with your organization's climate transition

*Each activity was initially assessed to see whether it made a substantial contribution to climate change mitigation. In the second step, the activity was analyzed to see whether it did any significant harm to the achievement of the other EU environmental objectives. The analysis of whether the activity could potentially do harm to the second environmental objective "climate change adaptation" was carried out centrally at a Group level in cooperation with the risk management department, which is why the following table focuses on the environmental objectives 3 to 6. The activities for which a closer examination of the environmental objectives is necessary are to be found in the respective technical screening criteria. Environmental objectives for which there are currently no assessment criteria for identifying potential harm were thus not assessed.*

### Row 3

#### (5.4.1.1) Methodology or framework used to assess alignment

Select from:

☒ A sustainable finance taxonomy

#### (5.4.1.2) Taxonomy under which information is being reported

Select from:

☒ EU Taxonomy for Sustainable Activities

#### (5.4.1.3) Objective under which alignment is being reported

Select from:

☒ Climate change mitigation

#### (5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:

☒ Yes

#### (5.4.1.5) Financial metric

Select from:

☒ CAPEX

#### (5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

367300000

#### (5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

23.2

#### (5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

24

#### (5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

25

#### (5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)

23.3

#### (5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)

76.7

#### (5.4.1.12) Details of the methodology or framework used to assess alignment with your organization's climate transition

*Each activity was initially assessed to see whether it made a substantial contribution to climate change mitigation. In the second step, the activity was analyzed to see whether it did any significant harm to the achievement of the other EU environmental objectives. The analysis of whether the activity could potentially do harm to the*

second environmental objective “climate change adaptation” was carried out centrally at a Group level in cooperation with the risk management department, which is why the following table focuses on the environmental objectives 3 to 6. The activities for which a closer examination of the environmental objectives is necessary are to be found in the respective technical screening criteria. Environmental objectives for which there are currently no assessment criteria for identifying potential harm were thus not assessed.

[Add row]

## **(5.4.2) Quantify the percentage share of your spending/revenue that was associated with eligible and aligned activities under the sustainable finance taxonomy in the reporting year.**

### **Row 1**

#### **(5.4.2.1) Economic activity**

Select from:

- ☒ Electricity generation using solar photovoltaic technology

#### **(5.4.2.2) Taxonomy under which information is being reported**

Select from:

- ☒ EU Taxonomy for Sustainable Activities

#### **(5.4.2.3) Taxonomy alignment**

Select from:

- ☒ Taxonomy-aligned

#### **(5.4.2.4) Financial metrics**

Select all that apply

- ☒ Turnover  
☒ CAPEX  
☒ OPEX

#### **(5.4.2.5) Types of substantial contribution**

Select all that apply

☒ Activity enabling mitigation

**(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)**

59600000

**(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year**

0.1

**(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year**

0.1

**(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year**

0

**(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)**

74400000

**(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year**

1.5

**(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year**

1.5

**(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year**

0

**(5.4.2.20) Taxonomy-aligned OPEX from this activity in the reporting year (currency)**

1700000

**(5.4.2.21) Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year**

0.1

**(5.4.2.22) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year**

0.1

**(5.4.2.23) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year**

0

**(5.4.2.27) Calculation methodology and supporting information**

*EnBW's business activities were first assigned to relevant taxonomy criteria as part of an initial mapping process. The project team was able to draw on the experience gained from last year's taxonomy reporting, the collaboration on the taxonomy criteria in the Sustainable Finance Technical Expert Group (by CFO Thomas Kusterer) and the intensive monitoring of the legislative process. We report in detail on our approach to the EU taxonomy as part of our Integrated Annual Report 2023 from p. 107 onwards.*

**(5.4.2.28) Substantial contribution criteria met**

Select from:

☒ Yes

#### (5.4.2.29) Details of substantial contribution criteria analysis

*As part of the activity, electricity is generated using photovoltaic technology. The mere exercise of the activity makes a significant contribution to climate protection; no further criteria need to be examined.*

#### (5.4.2.30) Do no significant harm requirements met

Select from:

☒ Yes

#### (5.4.2.31) Details of do no significant harm analysis

*The majority of the components of photovoltaic and wind turbines are designed for a very long service life and are recyclable and at the end of its useful life, it still has a residual value (steel, aluminum, copper). The corresponding components of the systems can be used both within the EnBW Group and sold to third parties for further use. Environmental impact assessments (EIAs) are carried out in accordance with legal requirements.*

#### (5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☒ Yes

#### (5.4.2.33) Attach any supporting evidence

*integrated-annual-report-2023.pdf*

### Row 2

#### (5.4.2.1) Economic activity

Select from:

☒ Electricity generation from wind power

#### (5.4.2.2) Taxonomy under which information is being reported

Select from:

☒ EU Taxonomy for Sustainable Activities

### (5.4.2.3) Taxonomy alignment

Select from:

☒ Taxonomy-aligned

### (5.4.2.4) Financial metrics

Select all that apply

☒ Turnover

☒ CAPEX

☒ OPEX

### (5.4.2.5) Types of substantial contribution

Select all that apply

☒ Activity enabling mitigation

### (5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

425600000

### (5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

1

### (5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

1

### (5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

855500000



**(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year**

17.6

**(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year**

17.6

**(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year**

0

**(5.4.2.20) Taxonomy-aligned OPEX from this activity in the reporting year (currency)**

54700000

**(5.4.2.21) Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year**

3.4

**(5.4.2.22) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year**

3.4

**(5.4.2.23) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year**

0

**(5.4.2.27) Calculation methodology and supporting information**

EnBW's business activities were first assigned to relevant taxonomy criteria as part of an initial mapping process. The project team was able to draw on the experience gained from last year's taxonomy reporting, the collaboration on the taxonomy criteria in the Sustainable Finance Technical Expert Group (by CFO Thomas Kusterer) and the intensive monitoring of the legislative process. We report in detail on our approach to the EU taxonomy as part of our Integrated Annual Report 2023 from p. 107 onwards.

#### (5.4.2.28) Substantial contribution criteria met

Select from:

☒ Yes

#### (5.4.2.29) Details of substantial contribution criteria analysis

The activity generates electricity from wind power. The mere exercise of the activity makes a significant contribution to climate protection; further criteria do not need to be assessed.

#### (5.4.2.30) Do no significant harm requirements met

Select from:

☒ Yes

#### (5.4.2.31) Details of do no significant harm analysis

The majority of the components of photovoltaic and wind turbines are designed for a very long service life and are recyclable and at the end of its useful life, it still has a residual value (steel, aluminum, copper). The corresponding components of the systems can be used both within the EnBW Group and sold to third parties for further use. Environmental impact assessments (EIAs) are carried out in accordance with legal requirements.

#### (5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☒ Yes

#### (5.4.2.33) Attach any supporting evidence

*integrated-annual-report-2023.pdf*

**Row 3**

#### (5.4.2.1) Economic activity

Select from:

- ☒ Transmission and distribution of electricity

#### (5.4.2.2) Taxonomy under which information is being reported

Select from:

- ☒ EU Taxonomy for Sustainable Activities

#### (5.4.2.3) Taxonomy alignment

Select from:

- ☒ Taxonomy-aligned

#### (5.4.2.4) Financial metrics

Select all that apply

- ☒ Turnover  
☒ CAPEX  
☒ OPEX

#### (5.4.2.5) Types of substantial contribution

Select all that apply

- ☒ Activity enabling mitigation

#### (5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

4694800000

#### (5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

10.6

**(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year**

10.6

**(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year**

0

**(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)**

2359100000

**(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year**

48.5

**(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year**

48.5

**(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year**

0

**(5.4.2.20) Taxonomy-aligned OPEX from this activity in the reporting year (currency)**

265700000

**(5.4.2.21) Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year**

16.8

#### (5.4.2.22) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

16.8

#### (5.4.2.23) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

0

#### (5.4.2.27) Calculation methodology and supporting information

*EnBW's business activities were first assigned to relevant taxonomy criteria as part of an initial mapping process. The project team was able to draw on the experience gained from last year's taxonomy reporting, the collaboration on the taxonomy criteria in the Sustainable Finance Technical Expert Group (by CFO Thomas Kusterer) and the intensive monitoring of the legislative process. We report in detail on our approach to the EU taxonomy as part of our Integrated Annual Report 2023 from p. 107 onwards.*

#### (5.4.2.28) Substantial contribution criteria met

Select from:

☒ Yes

#### (5.4.2.29) Details of substantial contribution criteria analysis

*The transportation grids in the EnBW Group meet criterion 1): The transportation grids of the EnBW Group are connected to the European network. The network has international coupling lines to the EU countries France and Austria as well as Switzerland. The distribution grids in the EnBW Group also meet criterion 1), as they are "subordinate networks" of the European network. The distribution networks in Germany also meet criterion 2): more than 67% of the newly connected generation capacity in the system is below the generation threshold of 100 g CO<sub>2</sub>e/kWh, measured on a product carbon footprint basis, over a rolling five-year period.*

#### (5.4.2.30) Do no significant harm requirements met

Select from:

☒ Yes

#### (5.4.2.31) Details of do no significant harm analysis

*There is a waste management plan that ensures that, at the end of its life, it is reused or recycled to the greatest possible extent in accordance with the waste hierarchy. The construction of overhead lines complies with legal requirements. Compliance with the 26th BImSchV complies with the requirements for electromagnetic radiation. No oils containing PCBs are used in new devices. The replacement of PCB-containing oils in old plants was completed in the early nineties. EIAs are carried out in accordance with legal requirements.*

#### **(5.4.2.32) Minimum safeguards compliance requirements met**

Select from:

☒ Yes

#### **(5.4.2.33) Attach any supporting evidence**

*integrated-annual-report-2023.pdf*

### **Row 4**

#### **(5.4.2.1) Economic activity**

Select from:

☒ Storage of electricity

#### **(5.4.2.2) Taxonomy under which information is being reported**

Select from:

☒ EU Taxonomy for Sustainable Activities

#### **(5.4.2.3) Taxonomy alignment**

Select from:

☒ Taxonomy-aligned

#### **(5.4.2.4) Financial metrics**

Select all that apply

☒ Turnover

☒ CAPEX

☒ OPEX

#### (5.4.2.5) Types of substantial contribution

*Select all that apply*

☒ Activity enabling mitigation

#### (5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

1520100000

#### (5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

3.4

#### (5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

3.4

#### (5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

#### (5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

38900000

#### (5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0.8

**(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year**

0.8

**(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year**

0

**(5.4.2.20) Taxonomy-aligned OPEX from this activity in the reporting year (currency)**

14900000

**(5.4.2.21) Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year**

0.9

**(5.4.2.22) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year**

0.9

**(5.4.2.23) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year**

0

**(5.4.2.27) Calculation methodology and supporting information**

*EnBW's business activities were first assigned to relevant taxonomy criteria as part of an initial mapping process. The project team was able to draw on the experience gained from last year's taxonomy reporting, the collaboration on the taxonomy criteria in the Sustainable Finance Technical Expert Group (by CFO Thomas Kusterer) and the intensive monitoring of the legislative process. We report in detail on our approach to the EU taxonomy as part of our Integrated Annual Report 2023 from p. 107 onwards.*



#### (5.4.2.28) Substantial contribution criteria met

Select from:

☒ Yes

#### (5.4.2.29) Details of substantial contribution criteria analysis

*The activity includes the storage of electricity. The mere exercise of the activity makes a significant contribution to climate protection; further criteria do not need to be assessed. EnBW operates pumped storage power plants that fall under this set of criteria. Unlike run-of-river power plants (4.5), the significant contribution does not need to be tested for pumped storage power plants; the DNSH criteria in turn correspond to the criteria set 4.5.*

#### (5.4.2.30) Do no significant harm requirements met

Select from:

☒ Yes

#### (5.4.2.31) Details of do no significant harm analysis

*In the case of pending proceedings to reissue expiring water permits, the procedure is identical to that for run-of-river power plants. The same applies to the implementation of the provisions of the European Water Framework Directive and corresponding mitigation measures. A waste management plan is in place to ensure that, at the end of the life cycle, as much as possible is reused or recycled according to the waste hierarchy.*

#### (5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☒ Yes

#### (5.4.2.33) Attach any supporting evidence

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### Row 6

#### (5.4.2.1) Economic activity

Select from:

☒ District heating/cooling distribution

#### (5.4.2.2) Taxonomy under which information is being reported

Select from:

☒ EU Taxonomy for Sustainable Activities

#### (5.4.2.3) Taxonomy alignment

Select from:

☒ Taxonomy-aligned

#### (5.4.2.4) Financial metrics

Select all that apply

☒ Turnover

☒ CAPEX

☒ OPEX

#### (5.4.2.5) Types of substantial contribution

Select all that apply

☒ Activity enabling mitigation

#### (5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

3100000

#### (5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0

#### (5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

0

**(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year**

0

**(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)**

28700000

**(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year**

0.6

**(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year**

0.6

**(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year**

0

**(5.4.2.20) Taxonomy-aligned OPEX from this activity in the reporting year (currency)**

700000

**(5.4.2.21) Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year**

0

**(5.4.2.22) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year**

#### (5.4.2.23) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

#### (5.4.2.27) Calculation methodology and supporting information

*EnBW's business activities were first assigned to relevant taxonomy criteria as part of an initial mapping process. The project team was able to draw on the experience gained from last year's taxonomy reporting, the collaboration on the taxonomy criteria in the Sustainable Finance Technical Expert Group (by CFO Thomas Kusterer) and the intensive monitoring of the legislative process. We report in detail on our approach to the EU taxonomy as part of our Integrated Annual Report 2023 from p. 107 onwards.*

#### (5.4.2.28) Substantial contribution criteria met

Select from:

☒ Yes

#### (5.4.2.29) Details of substantial contribution criteria analysis

*District heating networks provide a significant Contribution to climate protection, as it uses more than 50% renewable energies, 50% waste heat, 75% CHP heat or 50% of a combination of these energies and heat and are therefore efficient in accordance with EU regulations.*

#### (5.4.2.30) Do no significant harm requirements met

Select from:

☒ Yes

#### (5.4.2.31) Details of do no significant harm analysis

*The district heating network has no influence on the waters in normal operation. In the event of a leak, the damaged area is separated from the rest of the network by fittings. District heating water is not technically intended to be drained into water. The criteria for energy-efficient components are fulfilled by using the best available technology according to the current state of the art for new construction and repair of the district heating network. This mainly concerns the piping systems, fittings and leakage monitoring systems. EIAs are carried out in accordance with legal requirements*

#### (5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☒ Yes

#### (5.4.2.33) Attach any supporting evidence

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### Row 7

#### (5.4.2.1) Economic activity

Select from:

☒ Electricity generation from fossil gaseous fuels

#### (5.4.2.2) Taxonomy under which information is being reported

Select from:

☒ EU Taxonomy for Sustainable Activities

#### (5.4.2.3) Taxonomy alignment

Select from:

☒ Taxonomy-aligned

#### (5.4.2.4) Financial metrics

Select all that apply

☒ Turnover

☒ CAPEX

☒ OPEX

#### (5.4.2.5) Types of substantial contribution

Select all that apply

☒ Transitional activity

**(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)**

0

**(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year**

0

**(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year**

0

**(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year**

0

**(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)**

251300000

**(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year**

5.2

**(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year**

5.2

**(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year**

0

**(5.4.2.20) Taxonomy-aligned OPEX from this activity in the reporting year (currency)**

0

**(5.4.2.21) Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year**

0

**(5.4.2.22) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year**

0

**(5.4.2.23) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year**

0

**(5.4.2.27) Calculation methodology and supporting information**

*EnBW's business activities were first assigned to relevant taxonomy criteria as part of an initial mapping process. The project team was able to draw on the experience gained from last year's taxonomy reporting, the collaboration on the taxonomy criteria in the Sustainable Finance Technical Expert Group (by CFO Thomas Kusterer) and the intensive monitoring of the legislative process. We report in detail on our approach to the EU taxonomy as part of our Integrated Annual Report 2023 from p. 107 onwards.*

**(5.4.2.28) Substantial contribution criteria met**

Select from:

☒ Yes

#### (5.4.2.29) Details of substantial contribution criteria analysis

*The direct GHG emissions of the activity are by scenario and over 20 years averaged at 160 to 549 kg CO<sub>2</sub>eq/kW and thus less than 550 kg CO<sub>2</sub>eq/kW of the plant capacity. The gas and steam turbine (GuD) systems compensate for gaps in the RES power and ensure security of supply. The new buildings replace hard coal plants. The aim is to switch to 100 percent hydrogen by 2035 at the latest. Biogases are not planned to be added. Production capacities will not be increased by more than 15% compared to the plants installed so far. The plants are located in Germany. The Federal Republic of Germany has committed to phasing out coal by 2038, so that the EU Taxonomy requirements for activities are met. Measuring devices for monitoring physical emissions are installed in accordance with legal regulations.*

#### (5.4.2.30) Do no significant harm requirements met

Select from:

☒ Yes

#### (5.4.2.31) Details of do no significant harm analysis

*Preliminary checks to determine the EIA obligation and subsequent environmental impact assessments according to the EIA, project-specific, if necessary, performed. Otherwise, the respective projects will not receive approval. The EU BAT conclusions (BAT is the abbreviation for “best available techniques”) have been transposed into German law. For all planned systems, limit values are complied with at least in accordance with the specifications of the currently valid 13th BImSchV and thus also the BVT conclusions.*

#### (5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☒ Yes

#### (5.4.2.33) Attach any supporting evidence

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### Row 8

#### (5.4.2.1) Economic activity

Select from:

☒ High-efficiency co-generation of heat/cool and power from fossil gaseous fuels



#### (5.4.2.2) Taxonomy under which information is being reported

Select from:

☒ EU Taxonomy for Sustainable Activities

#### (5.4.2.3) Taxonomy alignment

Select from:

☒ Taxonomy-aligned

#### (5.4.2.4) Financial metrics

Select all that apply

☒ Turnover

☒ CAPEX

☒ OPEX

#### (5.4.2.5) Types of substantial contribution

Select all that apply

☒ Transitional activity

#### (5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

0

#### (5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0

#### (5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

0

**(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year**

0

**(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)**

97400000

**(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year**

2

**(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year**

2

**(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year**

0

**(5.4.2.20) Taxonomy-aligned OPEX from this activity in the reporting year (currency)**

0

**(5.4.2.21) Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year**

0

**(5.4.2.23) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year**

0

#### (5.4.2.27) Calculation methodology and supporting information

*EnBW's business activities were first assigned to relevant taxonomy criteria as part of an initial mapping process. The project team was able to draw on the experience gained from last year's taxonomy reporting, the collaboration on the taxonomy criteria in the Sustainable Finance Technical Expert Group (by CFO Thomas Kusterer) and the intensive monitoring of the legislative process. We report in detail on our approach to the EU taxonomy as part of our Integrated Annual Report 2023 from p. 107 onwards.*

#### (5.4.2.28) Substantial contribution criteria met

Select from:

☒ Yes

#### (5.4.2.29) Details of substantial contribution criteria analysis

*In the activity, compared to the reference values of a separate generation of Heat and electricity primary energy savings of at least 10%. The direct GHG emissions are 234 to 252 g CO<sub>2</sub>eq/kWh energy output. The CCGT systems compensate for gaps in the RES power and ensure security of supply. The new buildings replace hard coal plants. The aim is to switch to 100 percent hydrogen by 2035 at the latest. Biogases are not planned to be added. The generation capacities will not be increased compared to the plants installed so far. Achieving a 55% reduction in lifecycle GHG emissions compared to previously installed coal blocks. The plants are located in Germany. The Federal Republic of Germany has committed to coal phase-out by 2038, so that the EU Taxonomy requirements for activities are met. Measuring devices for monitoring physical emissions are installed in accordance with legal regulations.*

#### (5.4.2.30) Do no significant harm requirements met

Select from:

☒ Yes

#### (5.4.2.31) Details of do no significant harm analysis

*Preliminary checks to determine the EIA obligation and subsequent environmental impact assessments according to the EIA, project-specific, if necessary, performed. Otherwise, the respective projects will not receive approval. The transposition of the EU BAT conclusions has been transposed into German law. For all planned systems, limit values are complied with at least in accordance with the specifications of the currently valid 13th BImSchV and thus also the BVT conclusions.*

#### (5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☒ Yes

### (5.4.2.33) Attach any supporting evidence

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## Row 9

### (5.4.2.1) Economic activity

*Select from:*

☒ Infrastructure enabling low-carbon road transport and public transport

### (5.4.2.2) Taxonomy under which information is being reported

*Select from:*

☒ EU Taxonomy for Sustainable Activities

### (5.4.2.3) Taxonomy alignment

*Select from:*

☒ Taxonomy-aligned

### (5.4.2.4) Financial metrics

*Select all that apply*

☒ Turnover

☒ CAPEX

☒ OPEX

### (5.4.2.5) Types of substantial contribution

*Select all that apply*

☒ Activity enabling mitigation

### (5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

190700000

**(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year**

0.4

**(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year**

0.4

**(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year**

0

**(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)**

181000000

**(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year**

3.7

**(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year**

3.7

**(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year**

0

**(5.4.2.20) Taxonomy-aligned OPEX from this activity in the reporting year (currency)**

0

#### (5.4.2.21) Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

0

#### (5.4.2.22) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

0

#### (5.4.2.27) Calculation methodology and supporting information

*EnBW's business activities were first assigned to relevant taxonomy criteria as part of an initial mapping process. The project team was able to draw on the experience gained from last year's taxonomy reporting, the collaboration on the taxonomy criteria in the Sustainable Finance Technical Expert Group (by CFO Thomas Kusterer) and the intensive monitoring of the legislative process. We report in detail on our approach to the EU taxonomy as part of our Integrated Annual Report 2023 from p. 107 onwards.*

#### (5.4.2.28) Substantial contribution criteria met

Select from:

☒ Yes

#### (5.4.2.29) Details of substantial contribution criteria analysis

*With regard to e-charging infrastructure activities, on the required material contribution to the climate protection to check compliance with any criteria.*

#### (5.4.2.30) Do no significant harm requirements met

Select from:

☒ Yes

#### (5.4.2.31) Details of do no significant harm analysis

*Currently, water only enters our sites in form of rainwater. We neither use surface water nor extract groundwater. The construction of e-charging infrastructure is not included in the catalog of projects subject to environmental impact assessment in Annex 1 of the Environmental Impact Assessment Act (EIA): the legislator*

*apparently assumes that such activities do not per se have any significant impacts on ecosystems and biodiversity, among other things. An EIA could be required in regulatory approval procedures.*

#### (5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☒ Yes

#### (5.4.2.33) Attach any supporting evidence

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### Row 10

#### (5.4.2.1) Economic activity

Select from:

☒ Construction, extension and operation of water collection, treatment and supply systems

#### (5.4.2.2) Taxonomy under which information is being reported

Select from:

☒ EU Taxonomy for Sustainable Activities

#### (5.4.2.3) Taxonomy alignment

Select from:

☒ Taxonomy-aligned

#### (5.4.2.4) Financial metrics

Select all that apply

☒ Turnover

☒ CAPEX

☒ OPEX

#### (5.4.2.5) Types of substantial contribution

*Select all that apply*

☒ Activity enabling mitigation

#### (5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

212700000

#### (5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.5

#### (5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

0.5

#### (5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

#### (5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

27700000

#### (5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0.6

#### (5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

0.6



**(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year**

0

**(5.4.2.20) Taxonomy-aligned OPEX from this activity in the reporting year (currency)**

18800000

**(5.4.2.21) Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year**

1.2

**(5.4.2.22) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year**

1.2

**(5.4.2.23) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year**

0

**(5.4.2.27) Calculation methodology and supporting information**

*EnBW's business activities were first assigned to relevant taxonomy criteria as part of an initial mapping process. The project team was able to draw on the experience gained from last year's taxonomy reporting, the collaboration on the taxonomy criteria in the Sustainable Finance Technical Expert Group (by CFO Thomas Kusterer) and the intensive monitoring of the legislative process. We report in detail on our approach to the EU taxonomy as part of our Integrated Annual Report 2023 from p. 107 onwards.*

**(5.4.2.28) Substantial contribution criteria met**

Select from:

☒ Yes

#### (5.4.2.29) Details of substantial contribution criteria analysis

*The average net energy consumption of the water networks operated by the EnBW Group is below 0.5 kWh/m<sup>3</sup> water.*

#### (5.4.2.30) Do no significant harm requirements met

Select from:

☒ Yes

#### (5.4.2.31) Details of do no significant harm analysis

*The water passed through complies with the provisions of the German Drinking Water Ordinance, whose compliance is monitored by the authorities – the corresponding criteria are stricter than those in the taxonomy required criteria. EIAs are carried out in accordance with legal requirements.*

#### (5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☒ Yes

#### (5.4.2.33) Attach any supporting evidence

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### Row 11

#### (5.4.2.1) Economic activity

Select from:

☒ Transmission and distribution networks for renewable and low-carbon gases

#### (5.4.2.2) Taxonomy under which information is being reported

Select from:

☒ EU Taxonomy for Sustainable Activities

### (5.4.2.3) Taxonomy alignment

Select from:

☒ Taxonomy-aligned

### (5.4.2.4) Financial metrics

Select all that apply

☒ Turnover

☒ CAPEX

☒ OPEX

### (5.4.2.5) Types of substantial contribution

Select all that apply

☒ Activity enabling mitigation

### (5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

0

### (5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0

### (5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

0

### (5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

**(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)**

266200000

**(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year**

5.5

**(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year**

5.5

**(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year**

0

**(5.4.2.20) Taxonomy-aligned OPEX from this activity in the reporting year (currency)**

0

**(5.4.2.21) Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year**

0

**(5.4.2.22) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year**

0

**(5.4.2.23) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year**

0

#### (5.4.2.27) Calculation methodology and supporting information

*EnBW's business activities were first assigned to relevant taxonomy criteria as part of an initial mapping process. The project team was able to draw on the experience gained from last year's taxonomy reporting, the collaboration on the taxonomy criteria in the Sustainable Finance Technical Expert Group (by CFO Thomas Kusterer) and the intensive monitoring of the legislative process. We report in detail on our approach to the EU taxonomy as part of our Integrated Annual Report 2023 from p. 107 onwards.*

#### (5.4.2.28) Substantial contribution criteria met

Select from:

☒ Yes

#### (5.4.2.29) Details of substantial contribution criteria analysis

*Under this set of criteria, investments in the construction of new networks for the transmission of hydrogen and other low-CO2 gasses as well as investments in existing networks to increase the mixability of hydrogen and other low-carbon gasses.*

#### (5.4.2.30) Do no significant harm requirements met

Select from:

☒ Yes

#### (5.4.2.31) Details of do no significant harm analysis

*The criteria for energy-efficient components are fulfilled by using the best available technology according to the current state of the art for new construction and repair of the gas network. This mainly concerns the piping systems, fittings and leakage monitoring systems. EIAs are carried out in accordance with legal requirements.*

#### (5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☒ Yes

#### (5.4.2.33) Attach any supporting evidence

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## Row 12

### (5.4.2.1) Economic activity

Select from:

- ☒ Manufacture of biogas and biofuels for use in transport and of bioliquids

### (5.4.2.2) Taxonomy under which information is being reported

Select from:

- ☒ EU Taxonomy for Sustainable Activities

### (5.4.2.3) Taxonomy alignment

Select from:

- ☒ Taxonomy-aligned

### (5.4.2.4) Financial metrics

Select all that apply

- ☒ Turnover  
☒ CAPEX  
☒ OPEX

### (5.4.2.5) Types of substantial contribution

Select all that apply

- ☒ Activity enabling mitigation

### (5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

116000000

### (5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.3

**(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year**

0.3

**(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year**

0

**(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)**

11000000

**(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year**

0.2

**(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year**

0.2

**(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year**

0

**(5.4.2.20) Taxonomy-aligned OPEX from this activity in the reporting year (currency)**

15900000

**(5.4.2.21) Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year**

#### (5.4.2.22) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

#### (5.4.2.23) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

#### (5.4.2.27) Calculation methodology and supporting information

*EnBW's business activities were first assigned to relevant taxonomy criteria as part of an initial mapping process. The project team was able to draw on the experience gained from last year's taxonomy reporting, the collaboration on the taxonomy criteria in the Sustainable Finance Technical Expert Group (by CFO Thomas Kusterer) and the intensive monitoring of the legislative process. We report in detail on our approach to the EU taxonomy as part of our Integrated Annual Report 2023 from p. 107 onwards.*

#### (5.4.2.28) Substantial contribution criteria met

Select from:

☒ Yes

#### (5.4.2.29) Details of substantial contribution criteria analysis

*Agricultural biomass that meets the sustainability requirements of EU Directive 2018/2001 is used for the production of biogas. To this end, environmental assessments shall be carried out, among other things. The criterion that no food and feed plants may be used for activity 4.13 applies to the production of biofuels in accordance with Art. 2 No. 33 of the Renewable Energy Directive, not to the production of biogas in general (Art. 2 No. 28 of the Renewable Energy Directive). The greenhouse gas emissions savings achieved (depending on the production route) are at least 65% compared to the comparison value for fossil fuels in accordance with Annex V of EU Directive 2018/2001. If anaerobic fermentation processes of organic material are used in the plants, biogas is only used for specific purposes. Monitoring and emergency plans are also in place to minimize methane leaks.*

#### (5.4.2.30) Do no significant harm requirements met

Select from:



☒ Yes

#### (5.4.2.31) Details of do no significant harm analysis

*In particular, structural protection measures shall be taken to prevent pollution of groundwater in order to avoid significant harm to the environmental objectives “Sustainable use and protection of water and marine resources” and “Protection and restoration of biodiversity and ecosystems”. In addition, general preliminary checks are carried out to determine the EIA obligation. As there is no EIA obligation for the activity, there is no significant adverse environmental impact as assessed by the competent authorities. Biogas plants are not built in sensitive ecological areas. When building applications are submitted, public interest bodies shall be heard in a circular procedure. The prevention and reduction of environmental pollution can be ensured on the one hand by compliance with legal requirements. Secondly, the best available techniques are used for replacement investments.*

#### (5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☒ Yes

#### (5.4.2.33) Attach any supporting evidence

*integrated-annual-report-2023.pdf*  
[Add row]

### (5.4.3) Provide any additional contextual and/or verification/assurance information relevant to your organization's taxonomy alignment.

#### (5.4.3.1) Details of minimum safeguards analysis

*The information on minimum safeguards relates to compliance with the Guiding Principles on Business and Human Rights (UNGP) and the OECD Guidelines for Multinational Enterprises (OECD version 2011). From the 2023 reporting year onwards, EnBW will also comply with the requirements of the Supply Chain Due Diligence Act (LkSG) at national level. Compliance with the requirements of the UNGP and OECD will be reviewed primarily at Group level.*

#### (5.4.3.2) Additional contextual information relevant to your taxonomy accounting

*EnBW has accompanied and supported the development and introduction of the taxonomy from the very beginning. In particular, this included our participation in related expert groups and our reporting on selected taxonomy-aligned economic activities in the EnBW Group at an early stage for the 2020 financial year. In the 2021 financial year, we then reported in full on the taxonomy alignment of our activities based on all of the final taxonomy criteria that were available at the time the*

Integrated Annual Report was prepared. We reported on the obligatory key performance indicators revenue, capex and opex as well as voluntarily publishing information on the other performance indicators that are relevant to the ongoing management of the EnBW Group: adjusted EBITDA#? and capex including the proportion for entities accounted for using the equity method (expanded capex). For the 2022 financial year, we have now also included information on the following economic activities: • The publication of the “Report on the gas grid conversion plan”#? by the German Technical and Scientific Association for Gas and Water (DVGW) in September 2022 removed any uncertainties that may have existed previously with respect to the interpretation of the criteria for the economic activity 4.14. As a result, we can now verify that the gas grids fulfill the criteria for a substantial contribution to climate change mitigation for the current reporting year. The investment can thus be classified as taxonomy-aligned. • In contrast to 2021, the publication of corresponding taxonomy criteria by the European Commission means that certain natural gas-fired power plants can now be classified as taxonomy-aligned. The three CCGT plants planned as part of our fuel switch projects will be operated as combined heat and power (CHP) plants in Heilbronn, Altbach/Deizisau and Stuttgart-Münster. This means that the power plants will not only generate electricity but will also be used for district heat extraction. The electricity generation at the plants is assigned to economic activity 4.29: Electricity is generated here from gaseous fuels in a standalone and technically and financially separate process. The CHP operation of the plants is assigned to economic activity 4.30: Electricity and heat are generated here from gaseous fuels. The existing CHP power plants operated by Stadtwerke Düsseldorf are only taxonomy-eligible and not taxonomy-aligned.

### (5.4.3.3) Indicate whether you will be providing verification/assurance information relevant to your taxonomy alignment in question 13.1

Select from:

☒ Yes

[Fixed row]

## (5.5) Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?

### (5.5.1) Investment in low-carbon R&D

Select from:

☒ Yes

### (5.5.2) Comment

EnBW invests in research and development projects to reduce CO2 emissions and promote sustainable energy solutions. A key element of this strategy is the promotion of innovative technologies that play a crucial role in the fight against climate change. The focus is on research into hydrogen technologies. EnBW plans to use hydrogen as a versatile energy source to drive the energy transition forward. The focus here is in particular on the development of electrolyzers that can convert

renewable electricity into green hydrogen. EnBW cooperates with research institutions and universities to develop innovative solutions and promote the exchange of knowledge. These partnerships make it possible to put the latest scientific findings into practice. EnBW also participates in national and international initiatives aimed at promoting the exchange of best practices and technologies for CO2 reduction.

[Fixed row]

## **(5.5.7) Provide details of your organization's investments in low-carbon R&D for your sector activities over the last three years.**

### **Row 1**

#### **(5.5.7.1) Technology area**

Select from:

☒ Other, please specify :Smart grid integration

#### **(5.5.7.2) Stage of development in the reporting year**

Select from:

☒ Full/commercial-scale demonstration

#### **(5.5.7.3) Average % of total R&D investment over the last 3 years**

47

#### **(5.5.7.4) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)**

43

#### **(5.5.7.5) Average % of total R&D investment planned over the next 5 years**

44

#### **(5.5.7.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan**

*With its business models and business activities, EnBW is making a contribution to the energy and mobility transition and to its ambitious climate protection targets. Investments in research and development in the area "Smart grid integration" are made in order to optimize the company's performance regarding integration of renewable energies and electromobility into the distribution grid.(...regarding Average % of total R&D investment planned over the next 5 years: Oriented to fiscal year 2023).*

## Row 2

### (5.5.7.1) Technology area

Select from:

☒ Other, please specify :Renewable energy

### (5.5.7.2) Stage of development in the reporting year

Select from:

☒ Full/commercial-scale demonstration

### (5.5.7.3) Average % of total R&D investment over the last 3 years

20.1

### (5.5.7.4) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

28.5

### (5.5.7.5) Average % of total R&D investment planned over the next 5 years

29

### (5.5.7.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

*With its business models and business activities, EnBW is making a contribution to the energy and mobility transition and to its ambitious climate protection targets. Investments in research and development in the area "Renewable Energies" are made in order to optimize the company's performance regarding more effective and efficient development, construction and operation of power generation plants.(...regarding Average % of total R&D investment planned over the next 5 years: Oriented to fiscal year 2023).*

### Row 3

#### (5.5.7.1) Technology area

Select from:

☒ Other, please specify :Smart energy world, storage and electromobility

#### (5.5.7.2) Stage of development in the reporting year

Select from:

☒ Full/commercial-scale demonstration

#### (5.5.7.3) Average % of total R&D investment over the last 3 years

16.8

#### (5.5.7.4) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

28.5

#### (5.5.7.5) Average % of total R&D investment planned over the next 5 years

29

#### (5.5.7.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

*With its business models and business activities, EnBW is making a contribution to the energy and mobility transition and to its ambitious climate protection targets. Investments in research and development in the area "Smart energy world, storage and electromobility" are made in order to optimize the company's performance regarding customer-oriented products and services.(...regarding Average % of total R&D investment planned over the next 5 years: Oriented to fiscal year 2023).*

### Row 4

#### (5.5.7.1) Technology area

Select from:

☒ Other, please specify :Hydrogen

#### (5.5.7.2) Stage of development in the reporting year

Select from:

☒ Full/commercial-scale demonstration

#### (5.5.7.3) Average % of total R&D investment over the last 3 years

11.8

#### (5.5.7.4) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

12.5

#### (5.5.7.5) Average % of total R&D investment planned over the next 5 years

13

#### (5.5.7.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

*With its business models and business activities, EnBW is making a contribution to the energy and mobility transition and to its ambitious climate protection targets. Investments in research and development in the area "Hydrogen" are made in order to optimize the company's performance regarding use of climate-friendly hydrogen in the energy industry (in the context of power generation and distribution as well as storage).(...regarding Average % of total R&D investment planned over the next 5 years: Oriented to fiscal year 2023).*

[Add row]

#### (5.7) Break down, by source, your organization's CAPEX in the reporting year and CAPEX planned over the next 5 years.

Coal – hard

#### (5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

**(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year**

0

**(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years**

0

**(5.7.5) Explain your CAPEX calculations, including any assumptions**

*No CAPEX is reported at EnBW for power generation from this source. EnBW has committed to ending coal-fired power generation by 2028.*

## **Lignite**

**(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)**

0

**(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year**

0

**(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years**

0

**(5.7.5) Explain your CAPEX calculations, including any assumptions**

*No CAPEX is reported at EnBW for power generation from this source.*

## Oil

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

*No CAPEX is reported at EnBW for power generation from this source*

## Gas

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

35000000

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

2

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years



#### (5.7.4) Most recent year in which a new power plant using this source was approved for development

2020

#### (5.7.5) Explain your CAPEX calculations, including any assumptions

*To ensure grid stability and security of supply, additional generation facilities ("special grid-related equipment in accordance with Section 11 (3) EnWG") are required as part of the Energiewende. EnBW is currently constructing such a grid stability facility at its power plant site in Marbach am Neckar. Following completion of the approval process in accordance with the Federal Immission Control Act (BImSchG) in July 2020, the plant is currently under construction.*

### Sustainable biomass

#### (5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

15600000

#### (5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

1

#### (5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

1

#### (5.7.4) Most recent year in which a new power plant using this source was approved for development

2022

#### (5.7.5) Explain your CAPEX calculations, including any assumptions

*EnBW is a large utility company in Europe - an important segment of EnBW is the generation of energy. EnBW invests in power generation from this source (CAPEX).*

## Other biomass

**(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)**

0

**(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year**

0

**(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years**

0

**(5.7.5) Explain your CAPEX calculations, including any assumptions**

*No CAPEX is reported at EnBW for power generation from this source.*

## Waste (non-biomass)

**(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)**

0

**(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year**

0

**(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years**

0

#### **(5.7.5) Explain your CAPEX calculations, including any assumptions**

*No CAPEX is reported at EnBW for power generation from this source.*

### **Nuclear**

#### **(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)**

0

#### **(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year**

0

#### **(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years**

0

#### **(5.7.5) Explain your CAPEX calculations, including any assumptions**

*EnBW's nuclear phase-out is part of the German Energiewende. Following the decision in 2011 to phase out nuclear energy, EnBW closed its last nuclear power plants in 2022 in order to switch to renewable energies.*

### **Geothermal**

#### **(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)**

0

#### **(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year**

0

**(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years**

0

**(5.7.5) Explain your CAPEX calculations, including any assumptions**

*No CAPEX is reported at EnBW for power generation from this source*

## **Hydropower**

**(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)**

38700000

**(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year**

2

**(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years**

3

**(5.7.4) Most recent year in which a new power plant using this source was approved for development**

2023

**(5.7.5) Explain your CAPEX calculations, including any assumptions**

*Today, EnBW's ten large hydropower plants on the Upper Rhine - between Basel and Karlsruhe - produce around 9 billion kWh of electricity every year. With their barrages and protective dams, they also regulate the amount of water carried by the Rhine and make an important contribution to flood protection.*

## Wind

### (5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

1000000000

### (5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

57

### (5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

64

### (5.7.4) Most recent year in which a new power plant using this source was approved for development

2023

### (5.7.5) Explain your CAPEX calculations, including any assumptions

*In order to continue actively shaping the energy transition, total investments of 24.5 billion are planned for the period from 2024 to 2026. Capex for renewable energies (2024-2026; 8,000,000 - 33% of the total investment of 24.5 billion. The funds are earmarked in particular for the construction of wind farms in Germany and other countries to achieve the target of 4,000 MW by 2025 and for the construction of solar parks to achieve the target of 1,200 MW by 2025.*

## Solar

### (5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

97400000

### (5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

**(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years**

10

**(5.7.4) Most recent year in which a new power plant using this source was approved for development**

2023

**(5.7.5) Explain your CAPEX calculations, including any assumptions**

*In order to continue actively shaping the energy transition, total investments of 24.5 billion are planned for the period from 2024 to 2026. Capex for renewable energies (2024-2026; 8,000,000 - 33% of the total investment of 24.5 billion. The funds are earmarked in particular for the construction of wind farms in Germany and other countries to achieve the target of 4,000 MW by 2025 and for the construction of solar parks to achieve the target of 1,200 MW by 2025.*

## Marine

**(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)**

0

**(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year**

0

**(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years**

0

**(5.7.5) Explain your CAPEX calculations, including any assumptions**

*No CAPEX is reported at EnBW for power generation from this source.*

## **Fossil-fuel plants fitted with CCS**

**(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)**

0

**(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year**

0

**(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years**

0

**(5.7.5) Explain your CAPEX calculations, including any assumptions**

*No CAPEX is reported at EnBW for power generation from this source.*

## **Other renewable (e.g. renewable hydrogen)**

**(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)**

391000000

**(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year**

22

**(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years**

11

**(5.7.4) Most recent year in which a new power plant using this source was approved for development**

2023

**(5.7.5) Explain your CAPEX calculations, including any assumptions**

*By constructing a new combined cycle gas turbine (CCGT) plant, EnBW wants to replace coal with more climate-friendly natural gas at its sites Altbach/Deizisau, Stuttgart\_Muenster and Heilbronn by means of a so-called fuel switch. This switch to natural gas represents the bridge that will ultimately lead to green gases such as hydrogen produced from renewable sources. EnBW thus plans to keep its promise of achieving climate neutrality by 2035 – the company's contribution to climate change mitigation to which it has committed itself in line with the 2015 Paris Agreement.*

**Other non-renewable (e.g. non-renewable hydrogen)**

**(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)**

183300000

**(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year**

10

**(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years**

10

**(5.7.4) Most recent year in which a new power plant using this source was approved for development**

2022



## (5.7.5) Explain your CAPEX calculations, including any assumptions

*EnBW invests in power generation from this source (CAPEX). Mainly activated revision expenses and investments for district heating.  
[Fixed row]*

## (5.7.1) Break down your total planned CAPEX in your current CAPEX plan for products and services (e.g. smart grids, digitalization, etc.).

### Row 1

#### (5.7.1.1) Products and services

*Select from:*

☒ Other, please specify :Charging networks

#### (5.7.1.2) Description of product/service

*CAPEX (2024-2026) especially for the expansion of electromobility, as well as for the development of Energy Solutions In order to continue to play an active role in shaping the Energie wende, total investment of 24.5 billion is planned for the 2024 to 2026 period. Capex for products/services (2024-2026; 1,900,000,000 - 8% of the total Investment of 24,5 Billion).*

#### (5.7.1.3) CAPEX planned for product/service

1900000000

#### (5.7.1.4) Percentage of total CAPEX planned for products and services

11

#### (5.7.1.5) End year of CAPEX plan

2026

*[Add row]*

**(5.9) What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?**

**(5.9.1) Water-related CAPEX (+/- % change)**

43

**(5.9.2) Anticipated forward trend for CAPEX (+/- % change)**

22

**(5.9.3) Water-related OPEX (+/- % change)**

5

**(5.9.4) Anticipated forward trend for OPEX (+/- % change)**

8

**(5.9.5) Please explain**

*The drinking water supply in Stuttgart is unique in Germany. No other city has a comparably complex technical infrastructure for water supply. The local topography also poses a particular technical challenge when it comes to supplying citizens. Netze BW GmbH ensures this through its wholly-owned subsidiary Netze BW Wasser GmbH with trained employees and a unique expertise in the supply of drinking water. As part of its strategy, the ageing behavior of the affected infrastructure is regularly monitored and the continuous maintenance and renewal, including also from an ecological point of view. The investments (CAPEX) and operating expenses (OPEX) of our subsidiary Netze BW Wasser GmbH are taxonomy-aligned under taxonomy activity 5.1 "Construction, expansion and operation of water production, treatment and supply systems" and therefore form part of EnBW's objectives and strategies with regard to green investments.*

*[Fixed row]*

**(5.10) Does your organization use an internal price on environmental externalities?**

	Use of internal pricing of environmental externalities	Environmental externality priced
	<i>Select from:</i> <input checked="" type="checkbox"/> Yes	<i>Select all that apply</i> <input checked="" type="checkbox"/> Carbon

[Fixed row]

### (5.10.1) Provide details of your organization's internal price on carbon.

#### Row 1

#### (5.10.1.1) Type of pricing scheme

*Select from:*

☒ Other, please specify :EUTS price forecast

#### (5.10.1.2) Objectives for implementing internal price

*Select all that apply*

- ☒ Stress test investments
- ☒ Drive low-carbon investment
- ☒ Conduct cost-benefit analysis
- ☒ Identify and seize low-carbon opportunities
- ☒ Influence strategy and/or financial planning
- ☒ Setting and/or achieving of climate-related policies and targets

#### (5.10.1.3) Factors considered when determining the price

*Select all that apply*

- ☒ Alignment with the price of allowances under an Emissions Trading Scheme

#### (5.10.1.4) Calculation methodology and assumptions made in determining the price

*EnBW's CO<sub>2</sub> pricing is based on the fundamental principles of “cap and trade”. Every year, an upper limit for CO<sub>2</sub> emissions is set by the emissions trading office, which is gradually lowered to encourage a reduction in emissions. EnBW receives and purchases CO<sub>2</sub> certificates, which must be used to cover emissions. This system creates incentives to reduce emissions and helps the company to achieve its climate targets.*

#### (5.10.1.5) Scopes covered

*Select all that apply*

- ☒ Scope 1
- ☒ Scope 2

#### (5.10.1.6) Pricing approach used – spatial variance

*Select from:*

- ☒ Uniform

#### (5.10.1.8) Pricing approach used – temporal variance

*Select from:*

- ☒ Static

#### (5.10.1.10) Minimum actual price used (currency per metric ton CO<sub>2</sub>e)

80

#### (5.10.1.11) Maximum actual price used (currency per metric ton CO<sub>2</sub>e)

100

#### (5.10.1.12) Business decision-making processes the internal price is applied to

*Select all that apply*

- |   |  |
|---|--|
| <input checked="" type="checkbox"/> Operations  | <input checked="" type="checkbox"/> Capital expenditure    |
| <input checked="" type="checkbox"/> Procurement | <input checked="" type="checkbox"/> Opportunity management |

- ☒ Product and R&D
- ☒ Risk management
- ☒ Impact management

- ☒ Value chain engagement
- ☒ Dependencies management
- ☒ Public policy engagement

#### (5.10.1.13) Internal price is mandatory within business decision-making processes

Select from:

- ☒ Yes, for all decision-making processes

#### (5.10.1.14) % total emissions in the reporting year in selected scopes this internal price covers

100

#### (5.10.1.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:

- ☒ Yes

#### (5.10.1.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

*EUTS is crucial to achieving EnBW's climate targets. Every year, an upper limit for CO<sub>2</sub> emissions is set, which is gradually lowered to promote reduction. Our business units can trade CO<sub>2</sub> certificates flexibly, which creates incentives to increase efficiency. Divisions that reduce their emissions benefit financially from the sale of surplus certificates. At the same time, we make targeted investments in renewable energies and innovative technologies to reduce our dependence on fossil fuels. Regular training courses promote climate-friendly practices among our employees. Transparent reporting on progress in emissions trading strengthens confidence in our sustainability strategy. The EUTS thus actively supports us in implementing our long-term climate targets.*

[Add row]

#### (5.11) Do you engage with your value chain on environmental issues?

	Engaging with this stakeholder on environmental issues	Environmental issues covered
Suppliers	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Water
Customers	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Water
Investors and shareholders	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Water
Other value chain stakeholders	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Water

[Fixed row]

**(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?**

	Assessment of supplier dependencies and/or impacts on the environment
Climate change	Select from:

	Assessment of supplier dependencies and/or impacts on the environment
	<input checked="" type="checkbox"/> No, we do not currently assess the dependencies and/or impacts of our suppliers, but we plan to do so within the next two years
Water	<i>Select from:</i> <input checked="" type="checkbox"/> No, we do not currently assess the dependencies and/or impacts of our suppliers, but we plan to do so within the next two years

[Fixed row]

## (5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

### Climate change

#### (5.11.2.1) Supplier engagement prioritization on this environmental issue

*Select from:*

☒ Yes, we prioritize which suppliers to engage with on this environmental issue

#### (5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

*Select all that apply*

- ☒ Business risk mitigation
- ☒ Material sourcing
- ☒ Regulatory compliance
- ☒ Reputation management
- ☒ Supplier performance improvement

#### (5.11.2.4) Please explain

*EnBW prioritizes suppliers with a positive climate impact by integrating strict environmental criteria into its procurement process. First of all, a comprehensive life cycle analysis (LCA) is carried out, which evaluates the CO2 emissions and ecological practices of suppliers to ensure that they comply with environmentally friendly standards in accordance with ISO 14001 or EMAS. In addition, EnBW attaches particular importance to suppliers that provide innovative solutions to reduce emissions and promote renewable energies, for example by implementing clean technology and circular economy principles. Regular audits, compliance checks and performance evaluations as part of supplier relationship management make it possible to continuously monitor the sustainability performance of suppliers and introduce targeted improvement measures. These strategic approaches actively support EnBW in achieving its climate targets and establishing a resilient and sustainable supply chain.*

## Water

### (5.11.2.1) Supplier engagement prioritization on this environmental issue

*Select from:*

☒ Yes, we prioritize which suppliers to engage with on this environmental issue

### (5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

*Select all that apply*

- ☒ Business risk mitigation
- ☒ Material sourcing
- ☒ Regulatory compliance
- ☒ Reputation management
- ☒ Supplier performance improvement

### (5.11.2.4) Please explain

*EnBW prioritizes suppliers with a positive impact in the area of water management by integrating environmental criteria into its procurement process. The suppliers' general sustainability strategy is taken into account, particularly with regard to their water consumption. EnBW gives preference to suppliers that pursue innovative approaches to water management and implement environmentally friendly practices. Regular reviews of suppliers' performance ensure that sustainable water strategies are promoted. With these measures, EnBW contributes to supporting responsible water use in the supply chain.*

*[Fixed row]*

### (5.11.5) Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?



## Climate change

### (5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☒ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

### (5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☒ Yes, we have a policy in place for addressing non-compliance

### (5.11.5.3) Comment

*Climate-damaging emissions must be reduced on an ongoing basis. To this end, clear CO<sub>2</sub> reduction targets are to be formulated and documented, covering both direct and indirect emissions. We also prevent or reduce other harmful emissions to air, water or soil as far as possible. These requirements are implemented and tracked in a suitable environmental management system such as ISO 14001 or EMAS.*

## Water

### (5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☒ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

### (5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☒ Yes, we have a policy in place for addressing non-compliance

### (5.11.5.3) Comment

*Hazardous substances and chemicals are safely procured, used and disposed of. We conduct regular reviews to determine where hazardous substances can be replaced with less hazardous ones. These requirements are implemented and tracked in a suitable environmental management system such as ISO 14001*  
[Fixed row]

### **(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.**

#### **Climate change**

##### **(5.11.6.1) Environmental requirement**

*Select from:*

- ☒ Adoption of the UN International Labour Organization Principles

##### **(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement**

*Select all that apply*

- ☒ Certification
- ☒ First-party verification
- ☒ Grievance mechanism/ Whistleblowing hotline
- ☒ Supplier scorecard or rating
- ☒ Supplier self-assessment

##### **(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement**

*Select from:*

- ☒ 76-99%

##### **(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement**

*Select from:*

- ☒ 76-99%

#### (5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

☒ 1-25%

#### (5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

☒ 1-25%

#### (5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☒ No response

#### (5.11.6.12) Comment

*We aim for long-term and trusting business relationships. In the event of noncompliance with our Supplier Code of Conduct, the supplier concerned is required to give a commitment to effect remedial action or improvements within a reasonable time. If the supplier does not agree to such measures, EnBW has the right to suspend the business relationship in whole or part or terminate it at a reasonable period of notice.*

### Water

#### (5.11.6.1) Environmental requirement

Select from:

☒ Compliance with an environmental certification, please specify :Existence of a suitable environmental management system such as ISO 14001

#### (5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☒ Certification

- ☒ Supplier scorecard or rating
- ☒ Supplier self-assessment

#### (5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

- ☒ 76-99%

#### (5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

- ☒ 76-99%

#### (5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

- ☒ No response

#### (5.11.6.12) Comment

*We aim for long-term and trusting business relationships. In the event of noncompliance with our Supplier Code of Conduct, the supplier concerned is required to give a commitment to effect remedial action or improvements within a reasonable time. If the supplier does not agree to such measures, EnBW has the right to suspend the business relationship in whole or part or terminate it at a reasonable period of notice.*

[Add row]

#### (5.11.7) Provide further details of your organization's supplier engagement on environmental issues.

##### Climate change

#### (5.11.7.2) Action driven by supplier engagement

Select from:

- ☒ Adoption of the United Nation's International Labour Organization principles

### (5.11.7.3) Type and details of engagement

#### Capacity building

- ☒ Provide training, support and best practices on how to mitigate environmental impact

### (5.11.7.4) Upstream value chain coverage

*Select all that apply*

- ☒ Tier 1 suppliers
- ☒ Tier 2 suppliers
- ☒ Tier 3 suppliers
- ☒ Tier 4+ suppliers

### (5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

*Select from:*

- ☒ 100%

### (5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

*Select from:*

- ☒ 100%

### (5.11.7.8) Number of tier 2+ suppliers engaged

0

### (5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

*We aim to further develop our standards together with our suppliers. To this end, we ensure that they implement our standards for supply chain responsibility and verify this with measures such as self-report questionnaires, requested documentation and on-site audits. The focus is always on dialogue with our suppliers so that we can provide the best possible support for compliance with the Supplier Code of Conduct.*

#### **(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue**

*Select from:*

☒ Yes, please specify the environmental requirement :All laws and standards for the protection of the environment must be complied with. Environmental impacts and resource consumption must be minimised at all times. These goals are documented by environmental management systems such as ISO 14001 or EMA

#### **(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action**

*Select from:*

☒ Unknown

### **Water**

#### **(5.11.7.2) Action driven by supplier engagement**

*Select from:*

☒ No other supplier engagement

*[Add row]*

**(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.**

### **Climate change**

#### **(5.11.9.1) Type of stakeholder**

*Select from:*

☒ Customers

#### **(5.11.9.2) Type and details of engagement**

## Innovation and collaboration

- ☒ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services

### (5.11.9.3) % of stakeholder type engaged

Select from:

- ☒ 100%

### (5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

- ☒ 100%

### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*EnBW's business customers from a wide range of industries can create significant added value for climate protection and CO2 reduction. Only together can the energy transition be realized in Germany and worldwide. For this reason, EnBW offers its business customers CO2-saving and sustainable products and cooperations and works with customers on a low-carbon economy. EnBW energy efficiency and climate protection network – addressing all business customers (100%) of EnBW: - The EnBW network for energy efficiency and climate protection enables several groups of around 15 companies to tackle energy and sustainability issues together. to share experiences and achieve results more effectively. - You sit down with your network partners at regular intervals. You will share experiences, benefit from mutual knowledge and develop action plans for your Individual responsibility for a wide range of energy topics – from investing in more efficient devices to discussing current topics such as climate neutrality. Presented by Energy efficiency experts and factory tours round off the network meetings. Your EnBW is responsible for organizing and moderating the event. - The advantages of the network for energy efficiency and climate protection: i. Strengthen climate protection and reduce costs: consistently turn the efficiency screw and sustainably reduce your energy costs – for your company and the environment. ii. Identify potentials and develop measures together: Get important information faster and better identify savings potentials in your company. iii. Take advantage of our experience: Benefit from our many years of experience: over 500 moderated network meetings speak for themselves. ii. Share knowledge: use the meetings moderated by our experts for an effective and valuable exchange of experiences. - With its know-how and energy management expertise, EnBW has been writing a success story here for 15 years with EnBW Energy Efficiency and Climate protection networks that we offer as a service to customers*

### (5.11.9.6) Effect of engagement and measures of success

*I. Impact for customers: The focus of the network meetings is on climate protection through increased efficiency and economic success. Within three years, savings potentials of five to eight percent are realistically achievable, which corresponds to around 25 million kWh per year and network. Participation in the EnBW energy efficiency and climate protection network supports the continuous improvement process, as required in an energy management system in accordance with ISO 50001, for example. Participation can also serve as a training measure for energy management officers. Measures are developed, the implementation of which is measured and documented, which facilitates the achievement of own CO2 savings targets and contributes to climate protection. II. Other services and activities of*

*EnBW with customers: Energy audit according to EDL law or potential analysis: analysis of the energy situation and measures to increase efficiency Project planning of measures to increase efficiency Advice on the introduction of an energy management system Annual monitoring incl. analyses and reports Implementation of modernisation and new construction measures III. Expansion of renewable energies, reduction of greenhouse gasses and efficient energy use are central points of the energy transition. As early as 2014, the German Federal Government signed an agreement with associations to increase energy efficiency. The energy efficiency networks created proved to be successful. In 2020, the a*

## Water

### (5.11.9.1) Type of stakeholder

Select from:

☒ Customers

### (5.11.9.2) Type and details of engagement

#### Education/Information sharing

- ☒ Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services
- ☒ Share information about your products and relevant certification schemes

### (5.11.9.3) % of stakeholder type engaged

Select from:

☒ 100%

### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*Customers are increasingly interested in the topic of sustainability - also in the context of water. EnBW's subsidiary Netze BW is responsible for the drinking water supply in Stuttgart. Its customers are regularly informed regarding sustainability aspects and quality as well as good handling of this resource.*

### (5.11.9.6) Effect of engagement and measures of success

*EnBW's subsidiary Netze BW is responsible for the drinking water supply in Stuttgart. Customers want information regarding sustainability and water. Netze BW meets these customer requirements in the form of public events and communication. Its customers are regularly informed regarding sustainability aspects and quality as well as good handling of this resource.*



## Climate change

### (5.11.9.1) Type of stakeholder

Select from:

☒ Customers

### (5.11.9.2) Type and details of engagement

#### Innovation and collaboration

☒ Run a campaign to encourage innovation to reduce environmental impacts

### (5.11.9.3) % of stakeholder type engaged

Select from:

☒ 100%

### (5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☒ 100%

### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*The selection of EnBW's business customers from different industries is based on their potential to make significant contributions to climate protection and CO<sub>2</sub> reduction. The energy transition can only be successfully implemented in Germany and worldwide in cooperation with these customers. This is why EnBW offers business customers CO<sub>2</sub>-saving and sustainable products as well as cooperations to work together on a low-carbon economy. EnBW provides a wide range of sustainability solutions from its broad portfolio of property, plant and equipment and contractual assets. These include, for example, locally generated certificates of origin (COPs) for standard energy supply contracts, simplified power purchase agreements (PPAs) or decarbonised energy (CFEs) in line with the RED II/III Directive or science-based targets. CO<sub>2</sub> compensation (VER) can also be offered, which corresponds to the targets of Net Zero, Climate Neutrality Commitments or CORSIA. EnBW offers business customers the opportunity to put together their electricity mix according to their individual requirements. The aim is to support customers in achieving their climate neutrality goals through various electricity products. This can be done through personalized PPA product mixes that enable 100% carbon-free electricity targets, or by selecting individual products, such as baseload with different qualities. The focus here is particularly on regional electricity generation in order to strengthen the energy transition locally as well.*

### (5.11.9.6) Effect of engagement and measures of success

*I. Procurement of renewable energy enables you to achieve your strategic goals: Reducing CO2 and Scope 2 emissions by monitoring and measuring Alignment with European climate targets in the fight against climate change Supporting the energy transition by promoting a decarbonised energy infrastructure Improving the company image through sustainable energy supply II. EnBW is a leader in the field of renewable energies: Strong customer orientation in terms of climate protection and sustainability. Extensive expertise in the energy sector. Geographically widespread generation of renewable energies Cooperation approach and flexible, tailored solutions for customers III. EnBW develops PPA products (Power Purchase Agreements) to offset the risks of fluctuating electricity generation. These tailor-made solutions provide business customers with CO<sub>2</sub>-free, green energy. Our delivery models include base load and peak load PPA, PV-PPA, wind PPA, full and residual load supply, tailored to customers' individual needs.*

## Water

### (5.11.9.1) Type of stakeholder

Select from:

☒ Customers

### (5.11.9.2) Type and details of engagement

#### Innovation and collaboration

☒ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services

### (5.11.9.3) % of stakeholder type engaged

Select from:

☒ 100%

### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*Services regarding water management - Water supply of the highest quality: The purity of our drinking water is enshrined in law, and the latest amendment to drinking water supply legislation requires more self-monitoring with stricter limits. This is good, because it supports people's need for high water quality, but it often presents municipalities with personnel and technical challenges in water supply. With Netze BW's Services division as a partner, these tasks can be solved economically and with future prospects. Our highly qualified specialists bring the technical knowhow and equipment to the table and can implement it with precision in cooperation with the project participants and contact persons, for example in the district administration and health offices. From basic consulting to the handling of technical details in practice, you are on the safe side with us. We are a guarantor of reliability and safety in all areas of the subject of water supply.*

#### (5.11.9.6) Effect of engagement and measures of success

*I. Impact of the engagement: - We are a guarantor of reliability and safety in all areas of the subject of water supply. - Integration of sustainability aspects and sustainable management in relevant activities. - Technical management of the plant in accordance with DVGW Worksheet W 1000. - Regular operation, incl. control trips to the plants. - 24/7 on-call service 365 days a year, incl. fault call acceptance. II. Measures of success: - Increased efficiency through optimization of operating processes - Organizational security and relief of the municipal administration - Highest quality standards at the latest technical level - High sustainability standards - Short response times thanks to 88 locations in Baden-Württemberg - Latest information on legal changes and innovations - Proven crisis management, e.g. in the event of contamination or burst pipes*

### Climate change

#### (5.11.9.1) Type of stakeholder

Select from:

☒ Investors and shareholders

#### (5.11.9.2) Type and details of engagement

##### Education/Information sharing

☒ Share information on environmental initiatives, progress and achievements

#### (5.11.9.3) % of stakeholder type engaged

Select from:

☒ 100%

#### (5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☒ 100%

#### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*EnBW works closely with investors and shareholders to advance climate protection and promote sustainable investments. The company attaches great importance to transparency and regular exchanges about its climate strategy, the reduction of CO2 emissions and progress in the energy transition. Through regular reports, such*

as the integrated annual report and special sustainability reports, EnBW informs its investors about implemented measures, objectives and successes in the area of climate protection. EnBW also organizes investor events to provide information on current projects in the areas of renewable energies, energy efficiency and CO<sub>2</sub> reduction. The integration of environmental, social and governance (ESG) criteria also plays an important role in promoting sustainable investment decisions. Another aspect of the cooperation is the financing of climate action through green bonds. These allow investors to invest directly in projects that support the transition to a climate-friendly energy supply. Through this cooperation, EnBW contributes to achieving both its own climate targets and those of the investors

#### **(5.11.9.6) Effect of engagement and measures of success**

EnBW maintains an intensive dialog with investors and shareholders on the topic of climate protection in order to communicate its strategy and progress in this area. A central result of these contacts is the growing interest of investors in concrete measures to reduce CO<sub>2</sub> emissions and the implementation of sustainability targets. Investors are increasingly demanding clear strategies to decarbonise and meet climate targets, in particular in line with the global goals of the Paris Agreement and the EU climate targets. In the discussions, EnBW highlights its long-term commitment to climate neutrality by 2035, as well as the progress made in the transition to renewable energies, including wind and solar projects. Investors particularly welcome the significant reduction in coal dependence and the increase in the share of renewable energies in the overall portfolio. Investors are also very interested in EnBW's green bonds, which contribute to the financing of climate-friendly projects. Another important outcome of the contacts is the demand for greater transparency in reporting on climate-relevant activities. Investors expect detailed information on EnBW's CO<sub>2</sub> balance sheet and progress in reducing greenhouse gasses. EnBW has responded to this by continuously developing its climate protection reports and publishing detailed data on the emission reductions achieved and planned measures.

[Add row]

## C6. Environmental Performance - Consolidation Approach

**(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.**

### Climate change

#### (6.1.1) Consolidation approach used

Select from:

☒ Financial control

#### (6.1.2) Provide the rationale for the choice of consolidation approach

*Under the three options according to the GHG Protocol Corporate Standard EnBW has opted for the Financial Control approach for its emissions inventory. As part of this, a company accounts for 100 percent of the greenhouse gas emissions over which it has financial control. This approach gives us the opportunity to account for emissions on which we have a decisive influence through financial and operating policies, among other things.*

### Water

#### (6.1.1) Consolidation approach used

Select from:

☒ Financial control

#### (6.1.2) Provide the rationale for the choice of consolidation approach

*EnBW uses the financial control approach across different areas where possible, also for water-related issues. We therefore follow the recommendation from the GHG Protocol Corporate Standard, among others, that a calculation approach should be used throughout the company if possible in order to guarantee external and historical comparability.*

*[Fixed row]*

C7. Environmental performance - Climate Change

(7.1) Is this your first year of reporting emissions data to CDP?

Select from:

☒ No

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

	Has there been a structural change?
	Select all that apply <input checked="" type="checkbox"/> No

[Fixed row]

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

(7.1.2.1) Change(s) in methodology, boundary, and/or reporting year definition?

Select all that apply

☒ Yes, a change in boundary

(7.1.2.2) Details of methodology, boundary, and/or reporting year definition change(s)

*In 2020, EnBW's subsidiary VNG AG (Verbundnetz Gas AG) bought Gas-Union to extend their natural gas sales portfolio. This resulted in a significant change in scope 3 emissions due to higher upstream and downstream emissions of gas sales activities. To reflect this, 2018 base year emissions have been retrospectively adjusted as to the upstream and downstream emissions from the gas sales portfolio of Gas-Union. This applies to the developed targets for Scope 3.*  
[Fixed row]

### **(7.1.3) Have your organization's base year emissions and past years' emissions been recalculated as a result of any changes or errors reported in 7.1.1 and/or 7.1.2?**

#### **(7.1.3.1) Base year recalculation**

Select from:

☒ Yes

#### **(7.1.3.2) Scope(s) recalculated**

Select all that apply

☒ Scope 3

#### **(7.1.3.3) Base year emissions recalculation policy, including significance threshold**

*In 2020, EnBW's subsidiary VNG AG (Verbundnetz Gas AG) bought Gas-Union to extend their natural gas sales portfolio. This resulted in a significant change in scope 3 emissions due to higher upstream and downstream emissions of gas sales activities. To reflect this, 2018 base year emissions have been retrospectively adjusted as to the upstream and downstream emissions from the gas sales portfolio of Gas-Union. This applies to the developed targets for Scope 3.*

#### **(7.1.3.4) Past years' recalculation**

Select from:

☒ No

[Fixed row]

### **(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.**

Select all that apply

- ☒ The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
- ☒ The Greenhouse Gas Protocol: Scope 2 Guidance
- ☒ The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard

### (7.3) Describe your organization's approach to reporting Scope 2 emissions.

	Scope 2, location-based	Scope 2, market-based	Comment
	Select from: <input checked="" type="checkbox"/> We are reporting a Scope 2, location-based figure	Select from: <input checked="" type="checkbox"/> We are reporting a Scope 2, market-based figure	EnBW reports both market-based and location-based Scope 2 emissions in the Integrated Annual Report and other publications.

[Fixed row]

### (7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?

Select from:

- ☒ No

### (7.5) Provide your base year and base year emissions.

#### Scope 1

##### (7.5.1) Base year end

12/31/2018

##### (7.5.2) Base year emissions (metric tons CO2e)



### (7.5.3) Methodological details

*In 2020 we set ourselves the aim of achieving climate neutrality by 2035 across the entire company with respect to our own emissions (Scope 1 and 2) based on the reference year of 2018. Furthermore in 2020 we set new / revised absolute and intensity goals which in accordance to our climate neutrality goal were also based on the reference year 2018. The Scope 1 emissions from burning fossil fuels are calculated based on the guidelines issued within the European Emission Trading System (EU ETS). These guidelines are mainly based on the EU regulation on the monitoring and reporting of greenhouse gas emissions (in short: Monitoring Regulation, MRR) (EU Regulation 2018/2066). The emission factors are taken from the current "Guidance for preparing monitoring plans and emission reports for stationary installations" from the German Emissions Trading Authority (DEHSt) and publications issued by the German Environment Agency (UBA). The methane emissions from the gas grids included in the Scope 1 emissions were calculated using the method developed by the Oil and Gas Methane Partnership (OGMP). The CO2 equivalents of the greenhouse gases are calculated based on their global warming potential GWP100 according to the Sixth Assessment Report (AR6) from the IPCC.*

## Scope 2 (location-based)

### (7.5.1) Base year end

12/31/2018

### (7.5.2) Base year emissions (metric tons CO2e)

1015290

### (7.5.3) Methodological details

*In order to determine location-based Scope 2 emissions, we apply the energy designations used in the respective country, such as the Bundesmix (federal mix) of the general electricity supply according to section 42 German Energy Industry Act.*

## Scope 2 (market-based)

### (7.5.1) Base year end

12/31/2018

### (7.5.2) Base year emissions (metric tons CO2e)

### (7.5.3) Methodological details

*We measure market-based Scope 2 emissions using specific emission factors according to the designation of the electricity and heating supplies to our plants and buildings.*

### Scope 3 category 1: Purchased goods and services

#### (7.5.1) Base year end

12/30/2018

#### (7.5.2) Base year emissions (metric tons CO2e)

0

### (7.5.3) Methodological details

*Not applicable.*

### Scope 3 category 2: Capital goods

#### (7.5.1) Base year end

12/30/2018

#### (7.5.2) Base year emissions (metric tons CO2e)

0

### (7.5.3) Methodological details

*Not applicable.*

### Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

### (7.5.1) Base year end

12/31/2018

### (7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)

1301499.0

### (7.5.3) Methodological details

*Scope 3 emissions for upstream transportation of the purchased fuels for the energy generation in our power plants (coal, nuclear, gas, oil) and Scope 3 emissions for upstream transportation of the gas consumed in our gas plants (compressors, gas pressure regulating and metering stations and gas pressure regulating stations). We are currently working with a general emissions factor of 29 g CO<sub>2</sub>eq/kWh for the upstream Scope 3 emissions of our gas consumption at our gas power plants and our gas plants. This factor is based on information from the German Environment Agency and the DBI Gas and Environmental Technology Institute. We calculate the upstream CO<sub>2</sub> emissions for procured fuel used for the generation of power and heating in our power plants using GEMIS factors.*

## Scope 3 category 4: Upstream transportation and distribution

### (7.5.1) Base year end

12/30/2018

### (7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)

6269481

### (7.5.3) Methodological details

*Here we report the Scope 3 emissions related to the upstream transportation of gas for sales to customers. In 2020, EnBW's subsidiary VNG AG (Verbundnetz Gas AG) bought Gas-Union to extend their natural gas sales portfolio. This resulted in a significant change in scope 3 emissions due to higher upstream and downstream emissions of gas sales activities. To reflect this, 2018 base year emissions have been retrospectively adjusted as to the upstream and downstream emissions from the gas sales portfolio of Gas-Union. Thus the scope 3 category 4 base year emissions were readjusted from 1,970,131 tons to 6,269,481 tons. This applies to the developed targets for Scope 3. We are currently working with a general emissions factor of 29 g CO<sub>2</sub>eq/kWh for the upstream Scope 3 emissions of our gas sales, based on information from the German Environment Agency and the DBI Gas and Environmental Technology Institute. The Scope 3 emissions for the upstream transportation of our gas for the energy generation in our gas power plants and the gas consumed in our gas plants (compressors, gas pressure regulating and metering stations and gas pressure regulating stations) is reported in the category "Fuel-and-energy-related activities (not included in Scope 1 or 2)".*

## Scope 3 category 5: Waste generated in operations

### (7.5.1) Base year end

12/30/2018

### (7.5.2) Base year emissions (metric tons CO2e)

0

### (7.5.3) Methodological details

*Not applicable.*

## Scope 3 category 6: Business travel

### (7.5.1) Base year end

12/31/2018

### (7.5.2) Base year emissions (metric tons CO2e)

3994

### (7.5.3) Methodological details

*CO2 emission from travelling by plane, train and cars not owned or leased by the company. The Scope 3 emissions for our flights and train trips are based on data we receive from the booking agents and the German rail company Deutsche Bahn.*

## Scope 3 category 7: Employee commuting

### (7.5.1) Base year end

12/30/2018

### (7.5.2) Base year emissions (metric tons CO2e)

0

### (7.5.3) Methodological details

*Not applicable.*

## Scope 3 category 8: Upstream leased assets

### (7.5.1) Base year end

12/30/2018

### (7.5.2) Base year emissions (metric tons CO2e)

0

### (7.5.3) Methodological details

*Not applicable.*

## Scope 3 category 9: Downstream transportation and distribution

### (7.5.1) Base year end

12/30/2018

### (7.5.2) Base year emissions (metric tons CO2e)

0

### (7.5.3) Methodological details

*Not applicable.*

## Scope 3 category 10: Processing of sold products

#### (7.5.1) Base year end

12/30/2018

#### (7.5.2) Base year emissions (metric tons CO2e)

0

#### (7.5.3) Methodological details

*Not applicable.*

### Scope 3 category 11: Use of sold products

#### (7.5.1) Base year end

12/30/2021

#### (7.5.2) Base year emissions (metric tons CO2e)

43196724

#### (7.5.3) Methodological details

*According to the GHG Protocol Scope 3 Standard, here the end user emissions that occur from the use of products that directly or indirectly consume energy should be disclosed. Our main products are the consumed electricity and gas. The related emissions for the electricity are already accounted for our Scope 1 emissions. So here only the emissions related to the consumption (namely the combustion) of gas by the consumer is reported. In 2020, EnBW's subsidiary VNG AG (Verbundnetz Gas AG) bought Gas-Union to extend their natural gas sales portfolio. This resulted in a significant change in scope 3 emissions due to higher upstream and downstream emissions of gas sales activities. To reflect this, 2018 base year emissions have been retrospectively adjusted as to the upstream and downstream emissions from the gas sales portfolio of Gas-Union. Thus the scope 3 category 11 base year emissions were readjusted from 13,575,275 tons to 43,196,724 tons. This applies to the developed targets for Scope 3. For the gas combustion of our customers, we use an emissions factor of 201 g CO2/kWh natural gas in accordance with Annex 2 of the Emissions Reporting Ordinance 2030.*

### Scope 3 category 12: End of life treatment of sold products

#### (7.5.1) Base year end

12/30/2018

#### (7.5.2) Base year emissions (metric tons CO2e)

0

#### (7.5.3) Methodological details

*Not applicable.*

### Scope 3 category 13: Downstream leased assets

#### (7.5.1) Base year end

12/30/2018

#### (7.5.2) Base year emissions (metric tons CO2e)

0

#### (7.5.3) Methodological details

*Not applicable.*

### Scope 3 category 14: Franchises

#### (7.5.1) Base year end

12/30/2018

#### (7.5.2) Base year emissions (metric tons CO2e)

0

#### (7.5.3) Methodological details

*Not applicable.*

### **Scope 3 category 15: Investments**

#### **(7.5.1) Base year end**

*12/30/2018*

#### **(7.5.2) Base year emissions (metric tons CO2e)**

*0*

#### **(7.5.3) Methodological details**

*Not applicable.*

### **Scope 3: Other (upstream)**

#### **(7.5.1) Base year end**

*12/30/2018*

#### **(7.5.2) Base year emissions (metric tons CO2e)**

*0*

#### **(7.5.3) Methodological details**

*Not applicable.*

### **Scope 3: Other (downstream)**

#### **(7.5.1) Base year end**

*12/30/2018*



### (7.5.2) Base year emissions (metric tons CO2e)

0

### (7.5.3) Methodological details

*Not applicable.  
[Fixed row]*

## (7.6) What were your organization's gross global Scope 1 emissions in metric tons CO2e?

### Reporting year

### (7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

10909711

### (7.6.3) Methodological details

*The Scope 1 emissions from burning fossil fuels are calculated based on the guidelines issued within the European Emission Trading System (EU ETS). These guidelines are mainly based on the EU regulation on the monitoring and reporting of greenhouse gas emissions (in short: Monitoring Regulation, MRR) (EU Regulation 2018/2066). The emission factors are taken from the current "Guidance for preparing monitoring plans and emission reports for stationary installations" from the German Emissions Trading Authority (DEHSt) and publications issued by the German Environment Agency (UBA). The methane emissions from the gas grids included in the Scope 1 emissions were calculated using the method developed by the Oil and Gas Methane Partnership (OGMP). The CO2 equivalents of the greenhouse gases are calculated based on their global warming potential GWP100 according to the Sixth Assessment Report (AR6) from the IPCC.  
[Fixed row]*

## (7.7) What were your organization's gross global Scope 2 emissions in metric tons CO2e?

### Reporting year

### (7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

875000

## (7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)

421000

## (7.7.4) Methodological details

*EnBW calculates its Scope 2 emissions resulting from purchased electricity using the so-called “market-based” and “location-based” approach. The market-based approach takes into account the emission factors of the specific electricity supplier contracts, i.e. it looks at the actual energy mix of the purchased electricity. The location-based approach, on the other hand, refers to the average emission factor of the national or regional electricity grid, i.e. the general mix of grid electricity. The emissions are reported separately for both approaches in order to provide a holistic view of the carbon footprint. The data is based on the internationally recognized GHG Protocol standard.*

*[Fixed row]*

## (7.8) Account for your organization’s gross global Scope 3 emissions, disclosing and explaining any exclusions.

### Purchased goods and services

#### (7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

#### (7.8.5) Please explain

*Our main purchased goods that contribute to our Scope 3 emissions are the purchased fuels for the energy generation in our power plants (coal, nuclear, gas, oil) and gas for sales to customers. These Scope 3 emissions (extraction, production, and transportation) we report in the categories "Fuel-and-energy-related activities (not included in Scope 1 or 2)" and "Upstream transportation and distribution" respectively. A screening of our CO2 emissions from the other purchased goods in operations, such as chemicals and processed materials showed emissions less than 1% of EnBW total Scope 3 emissions.*

### Capital goods

#### (7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

### (7.8.5) Please explain

*In 2023 EnBW did not purchase relevant capital goods that would exceed more than 2% of our total scope 3 emissions.*

## Fuel-and-energy-related activities (not included in Scope 1 or 2)

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

648984

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Average data method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

### (7.8.5) Please explain

*Scope 3 emissions for upstream transportation of the purchased fuels for the energy generation in our power plants (coal, nuclear, gas, oil) and Scope 3 emissions for upstream transportation of the gas consumed in our gas plants (compressors, gas pressure regulating and metering stations and gas pressure regulating stations).*

## Upstream transportation and distribution

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

3320454

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Fuel-based method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

### (7.8.5) Please explain

*Here we report the Scope 3 emissions related to the upstream transportation of gas for sales to customers. The Scope 3 emissions for the upstream transportation of our gas for the energy generation in our gas power plants and the gas consumed in our gas plants (compressors, gas pressure regulating and metering stations and gas pressure regulating stations) is reported in the category "Fuel-and-energy-related activities (not included in Scope 1 or 2)"*

## Waste generated in operations

### (7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

### (7.8.5) Please explain

*A screening of our CO2 emissions from waste generated in operation showed emissions about 1% of EnBW total Scope 3 emissions.*

## Business travel

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

#### (7.8.2) Emissions in reporting year (metric tons CO2e)

3485

#### (7.8.3) Emissions calculation methodology

*Select all that apply*

☒ Supplier-specific method

☒ Spend-based method

#### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

50

#### (7.8.5) Please explain

*CO2 emission from travelling by plane, train and cars not owned or leased by the company.*

### Employee commuting

#### (7.8.1) Evaluation status

*Select from:*

☒ Not relevant, explanation provided

#### (7.8.5) Please explain

*A screening of our CO2 emissions from employee commuting showed emissions less than 0,5% of EnBW total Scope 3 emissions.*

### Upstream leased assets

#### (7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

### (7.8.5) Please explain

*CO2 emissions from upstream leased assets are mainly reported as scope 1 or scope 2 emissions. CO2 emissions from upstream leased assets nor reported as scope 1 or scope 2 emissions are accounting for less than 0,5% of total EnBW Scope 3 emissions.*

## Downstream transportation and distribution

### (7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

### (7.8.5) Please explain

*At EnBW the transport of our products (electricity and gas) is the focus of the analysis. The related CO2 emissions are already included in scope 12 emissions. Concerning electricity, CO2 emissions are already included in the grid losses reflected in the Scope 2 analysis. Concerning gas, CO2 emissions are already included in the operation of gas pipelines and systems reflected in the scope 1 analysis.*

## Processing of sold products

### (7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

### (7.8.5) Please explain

*According to the GHG Protocol Scope 3 Standard, here the end user emissions that occur from the use of products that directly or indirectly consume energy should be disclosed. Our main products are the consumed electricity and gas. The related emissions for the electricity are already accounted for our scope 1 emissions. So here only the emissions related to the consumption (namly the combustion) of gas by the consumer is reported.*

## Use of sold products

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO<sub>2</sub>e)

22603117

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Fuel-based method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

### (7.8.5) Please explain

*According to the GHG Protocol Scope 3 Standard, here the end user emissions that occur from the use of products that directly or indirectly consume energy should be disclosed. Our main products are the consumed electricity and gas. The related emissions for the electricity are already accounted for our scope 1 emissions. So here only the emissions related to the consumption (namly the combustion) of gas by the consumer is reported.*

## End of life treatment of sold products

### (7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

### (7.8.5) Please explain

*Our product is energy. The product energy itself has no relevant end of life treatment.*

## Downstream leased assets

### (7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

### (7.8.5) Please explain

*CO2 emissions from downstream leased assets are mainly reported as scope 1 or scope 2 emissions*

## Franchises

### (7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

### (7.8.5) Please explain

*We don't conduct franchises*

## Investments

### (7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

### (7.8.5) Please explain

*We calculate and report our CO2 emissions (Scope 1, 2 and 3) for the group of consolidated companies of EnBW, including all important equity investments, subsidiaries and associate companies. Thus the related emissions are already accounted for our Scope 1 or Scope 2 emissions or are captured in the other disclosed sources of scope 3 emissions. So this category is not relevant for our organization.*



Other (upstream)

(7.8.1) Evaluation status

Select from:  
☒ Not relevant, explanation provided

(7.8.5) Please explain

Our upstream scope 3 emissions are captured in the other disclosed sources of scope 3 emissions. So this category is not relevant for our organization.

Other (downstream)

(7.8.1) Evaluation status

Select from:  
☒ Not relevant, explanation provided

(7.8.5) Please explain

Our downstream scope 3 emissions are captured in the other disclosed sources of scope 3 emissions. So this category is not relevant for our organization  
[Fixed row]

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	<div>Select from: <input checked="" type="checkbox"/> Third-party verification or assurance process in place</div>

	Verification/assurance status
Scope 2 (location-based or market-based)	<i>Select from:</i> <input checked="" type="checkbox"/> Third-party verification or assurance process in place
Scope 3	<i>Select from:</i> <input checked="" type="checkbox"/> Third-party verification or assurance process in place

[Fixed row]

**(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.**

## Row 1

### (7.9.1.1) Verification or assurance cycle in place

*Select from:*

☒ Annual process

### (7.9.1.2) Status in the current reporting year

*Select from:*

☒ Complete

### (7.9.1.3) Type of verification or assurance

*Select from:*

☒ Limited assurance

### (7.9.1.4) Attach the statement

#### (7.9.1.5) Page/section reference

Independent auditor's report from Ernst & Young for EnBW - Limited Assurance of Greenhouse Gas (GHG) Statement 1 January 2023 to 31 December 2023 in accordance with ISAE 3000 Revised and ISAE 3410 (see attachment (pdf)): - Verification GHG Emissions (Scope 1, 2, 3 100%): p. 1-4, 9, 12-13 - Carbon footprint EnBW fiscal year 2023: 12

#### (7.9.1.6) Relevant standard

Select from:

☒ ISAE 3410

#### (7.9.1.7) Proportion of reported emissions verified (%)

100

[Add row]

**(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.**

#### Row 1

#### (7.9.2.1) Scope 2 approach

Select from:

☒ Scope 2 market-based

#### (7.9.2.2) Verification or assurance cycle in place

Select from:

☒ Annual process

#### (7.9.2.3) Status in the current reporting year

Select from:

☒ Complete

#### (7.9.2.4) Type of verification or assurance

Select from:

☒ Limited assurance

#### (7.9.2.5) Attach the statement

*EnBW\_GHG Report\_01-01-2023\_31-12-2023\_.pdf*

#### (7.9.2.6) Page/ section reference

*Independent auditor's report from Ernst & Young for EnBW - Limited Assurance of Greenhouse Gas (GHG) Statement 1 January 2023 to 31 December 2023 in accordance with ISAE 3000 Revised and ISAE 3410 (see attachment (pdf)): - Verification GHG Emissions (Scope 1, 2, 3 100%): p. 1-4, 9, 12-13 - Carbon footprint EnBW fiscal year 2023: 12*

#### (7.9.2.7) Relevant standard

Select from:

☒ ISAE 3410

#### (7.9.2.8) Proportion of reported emissions verified (%)

100

### Row 2

#### (7.9.2.1) Scope 2 approach

Select from:

☒ Scope 2 location-based

#### (7.9.2.2) Verification or assurance cycle in place

Select from:

☒ Annual process

### (7.9.2.3) Status in the current reporting year

Select from:

☒ Complete

### (7.9.2.4) Type of verification or assurance

Select from:

☒ Limited assurance

### (7.9.2.5) Attach the statement

*EnBW\_GHG Report\_01-01-2023\_31-12-2023\_.pdf*

### (7.9.2.6) Page/ section reference

*Independent auditor's report from Ernst & Young for EnBW - Limited Assurance of Greenhouse Gas (GHG) Statement 1 January 2023 to 31 December 2023 in accordance with ISAE 3000 Revised and ISAE 3410 (see attachment (pdf)): - Verification GHG Emissions (Scope 1, 2, 3 100%): p. 1-4, 9, 12-13 - Carbon footprint EnBW fiscal year 2023: 12*

### (7.9.2.7) Relevant standard

Select from:

☒ ISAE 3410

### (7.9.2.8) Proportion of reported emissions verified (%)

100

[Add row]

**(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.**

**Row 1**

**(7.9.3.1) Scope 3 category**

*Select all that apply*

☒ Scope 3: Use of sold products

**(7.9.3.2) Verification or assurance cycle in place**

*Select from:*

☒ Annual process

**(7.9.3.3) Status in the current reporting year**

*Select from:*

☒ Complete

**(7.9.3.4) Type of verification or assurance**

*Select from:*

☒ Limited assurance

**(7.9.3.5) Attach the statement**

*EnBW\_GHG Report\_01-01-2023\_31-12-2023\_.pdf*

**(7.9.3.6) Page/section reference**

*Independent auditor's report from Ernst & Young for EnBW - Limited Assurance of Greenhouse Gas (GHG) Statement 1 January 2023 to 31 December 2023 in accordance with ISAE 3000 Revised and ISAE 3410 (see attachment (pdf)): - Verification GHG Emissions (Scope 1, 2, 3 100%): p. 1-4, 9, 12-13 - Carbon footprint EnBW fiscal year 2023: 12 100*

#### (7.9.3.7) Relevant standard

Select from:

☒ ISAE 3410

#### (7.9.3.8) Proportion of reported emissions verified (%)

98

### Row 2

#### (7.9.3.1) Scope 3 category

Select all that apply

☒ Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)

#### (7.9.3.2) Verification or assurance cycle in place

Select from:

☒ Annual process

#### (7.9.3.3) Status in the current reporting year

Select from:

☒ Complete

#### (7.9.3.4) Type of verification or assurance

Select from:

☒ Limited assurance

#### (7.9.3.5) Attach the statement

EnBW\_GHG Report\_01-01-2023\_31-12-2023\_.pdf

#### (7.9.3.6) Page/section reference

*Independent auditor's report from Ernst & Young for EnBW - Limited Assurance of Greenhouse Gas (GHG) Statement 1 January 2023 to 31 December 2023 in accordance with ISAE 3000 Revised and ISAE 3410 (see attachment (pdf)): - Verification GHG Emissions (Scope 1, 2, 3 100%): p. 1-4, 9, 12-13 - Carbon footprint EnBW fiscal year 2023: 12 100*

#### (7.9.3.7) Relevant standard

Select from:

☒ ISAE 3410

#### (7.9.3.8) Proportion of reported emissions verified (%)

98

### Row 3

#### (7.9.3.1) Scope 3 category

Select all that apply

☒ Scope 3: Business travel

#### (7.9.3.2) Verification or assurance cycle in place

Select from:

☒ Annual process

#### (7.9.3.3) Status in the current reporting year

Select from:

☒ Complete

#### (7.9.3.4) Type of verification or assurance

Select from:



☒ Limited assurance

#### (7.9.3.5) Attach the statement

*EnBW\_GHG Report\_01-01-2023\_31-12-2023\_.pdf*

#### (7.9.3.6) Page/section reference

*Independent auditor's report from Ernst & Young for EnBW - Limited Assurance of Greenhouse Gas (GHG) Statement 1 January 2023 to 31 December 2023 in accordance with ISAE 3000 Revised and ISAE 3410 (see attachment (pdf)): - Verification GHG Emissions (Scope 1, 2, 3 100%): p. 1-4, 9, 12-13 - Carbon footprint EnBW fiscal year 2023: 12 100*

#### (7.9.3.7) Relevant standard

*Select from:*

☒ ISAE 3410

#### (7.9.3.8) Proportion of reported emissions verified (%)

100

### Row 4

#### (7.9.3.1) Scope 3 category

*Select all that apply*

☒ Scope 3: Upstream transportation and distribution

#### (7.9.3.2) Verification or assurance cycle in place

*Select from:*

☒ Annual process

#### (7.9.3.3) Status in the current reporting year

Select from:

☒ Complete

#### (7.9.3.4) Type of verification or assurance

Select from:

☒ Limited assurance

#### (7.9.3.5) Attach the statement

*EnBW\_GHG Report\_01-01-2023\_31-12-2023\_.pdf*

#### (7.9.3.6) Page/section reference

*Independent auditor's report from Ernst & Young for EnBW - Limited Assurance of Greenhouse Gas (GHG) Statement 1 January 2023 to 31 December 2023 in accordance with ISAE 3000 Revised and ISAE 3410 (see attachment (pdf)): - Verification GHG Emissions (Scope 1, 2, 3 100%): p. 1-4, 9, 12-13 - Carbon footprint EnBW fiscal year 2023: 12 100*

#### (7.9.3.7) Relevant standard

Select from:

☒ ISAE 3410

#### (7.9.3.8) Proportion of reported emissions verified (%)

100

[Add row]

### **(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?**

Select from:

☒ Decreased

**(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.**

### **Change in renewable energy consumption**

#### **(7.10.1.1) Change in emissions (metric tons CO2e)**

16521

#### **(7.10.1.2) Direction of change in emissions**

Select from:

☒ Decreased

#### **(7.10.1.3) Emissions value (percentage)**

0.09

#### **(7.10.1.4) Please explain calculation**

*In 2023, we increased the energy supply (i.e. electricity) of the facilities with renewable energy. This reduced the corresponding CO2-Emissions by 16,521 tons compared with the previous year. Our total Scope 12 emissions for the previous year were 18,061,169 tons. Thus, the reduction of 16,521 tons CO2 corresponds to 0.09% reduction of our previous year CO2 emissions ( $16,521/18,061,169 \cdot 1000.09$ )*

### **Other emissions reduction activities**

#### **(7.10.1.1) Change in emissions (metric tons CO2e)**

406107

#### **(7.10.1.2) Direction of change in emissions**

Select from:

☒ Decreased

### (7.10.1.3) Emissions value (percentage)

2.25

### (7.10.1.4) Please explain calculation

*We have taken measures to decrease the methane emissions from the gas grids. This reduced the corresponding CO<sub>2</sub>-Emissions of the gas grids by 139,357 tons. The proportion of own generation from renewable energy sources increased from 27.6% in 2021 to 27.9% leading in 2022 to CO<sub>2</sub> savings of 266,750 tons in comparison to the previous year. In total, this results in a reduction of our CO<sub>2</sub> emissions of 406,107 tons (139,357 tons - 266,750 tons). Our total Scope 12 emissions for the previous year were 18,061,169 tons. Thus, the reduction of 406,107 tons CO<sub>2</sub> corresponds to 2.25% reduction of our previous year CO<sub>2</sub> emissions (406,107 tons / 18,061,169 \* 100 = 2.25%).*

## Divestment

### (7.10.1.1) Change in emissions (metric tons CO<sub>2</sub>e)

0

### (7.10.1.2) Direction of change in emissions

Select from:

☒ No change

### (7.10.1.3) Emissions value (percentage)

0

### (7.10.1.4) Please explain calculation

*Not relevant.*

## Acquisitions

### (7.10.1.1) Change in emissions (metric tons CO<sub>2</sub>e)

0

#### (7.10.1.2) Direction of change in emissions

Select from:

☒ No change

#### (7.10.1.3) Emissions value (percentage)

0

#### (7.10.1.4) Please explain calculation

Not relevant.

### Mergers

#### (7.10.1.1) Change in emissions (metric tons CO2e)

0

#### (7.10.1.2) Direction of change in emissions

Select from:

☒ No change

#### (7.10.1.3) Emissions value (percentage)

0

#### (7.10.1.4) Please explain calculation

Not relevant.

### Change in output

#### (7.10.1.1) Change in emissions (metric tons CO2e)

**(7.10.1.2) Direction of change in emissions**

Select from:

☒ Decreased**(7.10.1.3) Emissions value (percentage)**

33.95

**(7.10.1.4) Please explain calculation**

*Direct CO2 emissions are determined mainly by the deployment of our power plants. The volume of electricity generated by our thermal generation plants fell in comparison to the previous year and led to a corresponding decrease in direct CO2. Our total Scope 12 emissions for the previous year were 16,815,931 tons. Our total Scope 12 emissions for the previous year were 18,061,169 tons. Thus, the reduction of 6,131,939 tons CO2 corresponds to 33.95% reduction of our previous year CO2 emissions (6,131,939/18,061,169\*1000.09)*

**Change in methodology****(7.10.1.1) Change in emissions (metric tons CO2e)**

0

**(7.10.1.2) Direction of change in emissions**

Select from:

☒ No change**(7.10.1.3) Emissions value (percentage)**

0

**(7.10.1.4) Please explain calculation**

Not relevant

## Change in boundary

### (7.10.1.1) Change in emissions (metric tons CO2e)

0

### (7.10.1.2) Direction of change in emissions

Select from:

☒ No change

### (7.10.1.3) Emissions value (percentage)

0

### (7.10.1.4) Please explain calculation

*Not relevant*

## Change in physical operating conditions

### (7.10.1.1) Change in emissions (metric tons CO2e)

0

### (7.10.1.2) Direction of change in emissions

Select from:

☒ No change

### (7.10.1.3) Emissions value (percentage)

0

### (7.10.1.4) Please explain calculation

*Not relevant*

## Unidentified

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

*Select from:*

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

*Not relevant*

## Other

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

*Select from:*

☒ No change

(7.10.1.3) Emissions value (percentage)

0



#### (7.10.1.4) Please explain calculation

Not relevant  
[Fixed row]

**(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?**

Select from:

☒ Market-based

**(7.12) Are carbon dioxide emissions from biogenic carbon relevant to your organization?**

Select from:

☒ Yes

**(7.12.1) Provide the emissions from biogenic carbon relevant to your organization in metric tons CO2.**

	CO2 emissions from biogenic carbon (metric tons CO2)	Comment
	2808	EnBW has activities involving the use of biomass and the production and use of biogas. The emissions from these activities are regularly monitored.

[Fixed row]

**(7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?**

Select from:

☒ Yes

**(7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).**

**Row 1**

**(7.15.1.1) Greenhouse gas**

Select from:

☒ CO2

**(7.15.1.2) Scope 1 emissions (metric tons of CO2e)**

10692047

**(7.15.1.3) GWP Reference**

Select from:

☒ IPCC Sixth Assessment Report (AR6 - 100 year)

**Row 2**

**(7.15.1.1) Greenhouse gas**

Select from:

☒ CH4

**(7.15.1.2) Scope 1 emissions (metric tons of CO2e)**

154071

**(7.15.1.3) GWP Reference**

Select from:

☒ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 3

(7.15.1.1) Greenhouse gas

Select from:

☒ N2O

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

32270

(7.15.1.3) GWP Reference

Select from:

☒ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 4

(7.15.1.1) Greenhouse gas

Select from:

☒ SF6

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

31324

(7.15.1.3) GWP Reference

Select from:

☒ IPCC Sixth Assessment Report (AR6 - 100 year)

[Add row]

**(7.15.3) Break down your total gross global Scope 1 emissions from electric utilities value chain activities by greenhouse gas type.**

**Fugitives**

**(7.15.3.1) Gross Scope 1 CO2 emissions (metric tons CO2)**

0

**(7.15.3.2) Gross Scope 1 methane emissions (metric tons CH4)**

5093

**(7.15.3.3) Gross Scope 1 SF6 emissions (metric tons SF6)**

1.31

**(7.15.3.4) Total gross Scope 1 emissions (metric tons CO2e)**

183088

**(7.15.3.5) Comment**

N/A

**Combustion (Electric utilities)**

**(7.15.3.1) Gross Scope 1 CO2 emissions (metric tons CO2)**

10617357

**(7.15.3.2) Gross Scope 1 methane emissions (metric tons CH4)**

76

**(7.15.3.3) Gross Scope 1 SF6 emissions (metric tons SF6)**

0

**(7.15.3.4) Total gross Scope 1 emissions (metric tons CO2e)**

10651744

**(7.15.3.5) Comment**

N/A

**Combustion (Gas utilities)**

**(7.15.3.1) Gross Scope 1 CO2 emissions (metric tons CO2)**

36285

**(7.15.3.2) Gross Scope 1 methane emissions (metric tons CH4)**

1.2

**(7.15.3.3) Gross Scope 1 SF6 emissions (metric tons SF6)**

0

**(7.15.3.4) Total gross Scope 1 emissions (metric tons CO2e)**

36474

**(7.15.3.5) Comment**

N/A

**Combustion (Other)**

**(7.15.3.1) Gross Scope 1 CO2 emissions (metric tons CO2)**

38406

**(7.15.3.2) Gross Scope 1 methane emissions (metric tons CH4)**

0

**(7.15.3.3) Gross Scope 1 SF6 emissions (metric tons SF6)**

0

**(7.15.3.4) Total gross Scope 1 emissions (metric tons CO2e)**

38406

**(7.15.3.5) Comment**

N/A

**Emissions not elsewhere classified**

**(7.15.3.1) Gross Scope 1 CO2 emissions (metric tons CO2)**

0

**(7.15.3.2) Gross Scope 1 methane emissions (metric tons CH4)**

0

**(7.15.3.3) Gross Scope 1 SF6 emissions (metric tons SF6)**

0

**(7.15.3.4) Total gross Scope 1 emissions (metric tons CO2e)**

0

#### (7.15.3.5) Comment

N/A

[Fixed row]

**(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.**

#### **Austria**

##### (7.16.1) Scope 1 emissions (metric tons CO2e)

0

##### (7.16.2) Scope 2, location-based (metric tons CO2e)

0

##### (7.16.3) Scope 2, market-based (metric tons CO2e)

0

#### **Czechia**

##### (7.16.1) Scope 1 emissions (metric tons CO2e)

5550

##### (7.16.2) Scope 2, location-based (metric tons CO2e)

55444

##### (7.16.3) Scope 2, market-based (metric tons CO2e)

55367

## Denmark

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

## France

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

## Germany

(7.16.1) Scope 1 emissions (metric tons CO2e)

10904162



**(7.16.2) Scope 2, location-based (metric tons CO2e)**

819610

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

366084

**Sweden**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

0

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

0

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

0

**Turkey**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

0

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

0

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

0

[Fixed row]

**(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.**

Select all that apply

☒ By activity

**(7.17.3) Break down your total gross global Scope 1 emissions by business activity.**

**Row 1**

**(7.17.3.1) Activity**

Electricity generation

**(7.17.3.2) Scope 1 emissions (metric tons CO2e)**

9975932

**Row 2**

**(7.17.3.1) Activity**

Heat generation

**(7.17.3.2) Scope 1 emissions (metric tons CO2e)**

675811

**Row 3**

**(7.17.3.1) Activity**

Operations of gas pipelines/plants

#### (7.17.3.2) Scope 1 emissions (metric tons CO2e)

188237

#### Row 4

#### (7.17.3.1) Activity

*Operation of electricity grid*

#### (7.17.3.2) Scope 1 emissions (metric tons CO2e)

31324

#### Row 5

#### (7.17.3.1) Activity

*Buildings*

#### (7.17.3.2) Scope 1 emissions (metric tons CO2e)

9351

#### Row 6

#### (7.17.3.1) Activity

*Vehicles*

#### (7.17.3.2) Scope 1 emissions (metric tons CO2e)

27800

#### Row 7

### (7.17.3.1) Activity

*Other, non-automotive fuel consumption (e.g. emergency generators)*

### (7.17.3.2) Scope 1 emissions (metric tons CO2e)

1255

[Add row]

**(7.19) Break down your organization's total gross global Scope 1 emissions by sector production activity in metric tons CO2e.**

	Gross Scope 1 emissions, metric tons CO2e	Comment
Electric utility activities	10651744	N/A

[Fixed row]

**(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.**

*Select all that apply*

☒ By activity

**(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.**

**Consolidated accounting group**

### (7.22.1) Scope 1 emissions (metric tons CO2e)

10909711

**(7.22.2) Scope 2, location-based emissions (metric tons CO2e)**

875054

**(7.22.3) Scope 2, market-based emissions (metric tons CO2e)**

421451

**(7.22.4) Please explain**

*All issues under the control of EnBW are made by the consolidated group. Other entities are immaterial in this context.*

**All other entities**

**(7.22.1) Scope 1 emissions (metric tons CO2e)**

0

**(7.22.2) Scope 2, location-based emissions (metric tons CO2e)**

0

**(7.22.3) Scope 2, market-based emissions (metric tons CO2e)**

0

**(7.22.4) Please explain**

*All issues under the control of EnBW are made by the consolidated group. Other entities are immaterial in this context.*

*[Fixed row]*

**(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?**

Select from:

☒ No

**(7.26) Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.**

	Uncertainty ( $\pm\%$ )
Row 1	0

[Add row]

**(7.27) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?**

**Row 1**

#### **(7.27.1) Allocation challenges**

Select from:

☒ Customer base is too large and diverse to accurately track emissions to the customer level

#### **(7.27.2) Please explain what would help you overcome these challenges**

*EnBW faces the challenge of taking a large and diverse customer base into account when recording Scope 3 emissions. The heterogeneous structure leads to different requirements, which makes data collection and standardization more difficult. In addition, the transparency and willingness of customers to provide relevant emissions data varies, which can affect the completeness of the data collection. External support from specialist sustainability management consultancies would be required to identify and implement best practices. Technology partners may also be needed to develop automated data collection tools. These external resources would facilitate the development of segmented collection methods and targeted training.*

**Row 2**

### (7.27.1) Allocation challenges

Select from:

- ☒ Diversity of product lines makes accurately accounting for each product/product line cost ineffective

### (7.27.2) Please explain what would help you overcome these challenges

*The recording of Scope 3 emissions poses several specific challenges for EnBW due to our diverse product portfolio. Firstly, the different energy services - from electricity generation from renewable sources to fossil fuels - lead to varying emission profiles, which makes it difficult to standardize data collection and analysis. Secondly, we need to consider a variety of suppliers whose specific emissions, especially in the areas of material sourcing and infrastructure development, require complex data aggregation. Another problem is the lack of transparency on the part of suppliers, who are often unwilling to provide relevant data, which affects the completeness and accuracy of our emissions reporting. Finally, we need to ensure that all stakeholders, including internal teams and external partners, are informed about national and international sustainability standards in order to efficiently support the fulfillment of EnBW's climate targets.*

[Add row]

### (7.28) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

	Do you plan to develop your capabilities to allocate emissions to your customers in the future?	Describe how you plan to develop your capabilities
	Select from: <input checked="" type="checkbox"/> Yes	EnBW is continuously developing its systems for controlling and monitoring emissions. The measures mentioned are planned for future expansion phases.

[Fixed row]

### (7.29) What percentage of your total operational spend in the reporting year was on energy?

Select from:

- ☒ More than 0% but less than or equal to 5%

### (7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	Select from: <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired electricity	Select from: <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired heat	Select from: <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired steam	Select from: <input checked="" type="checkbox"/> No
Consumption of purchased or acquired cooling	Select from: <input checked="" type="checkbox"/> No
Generation of electricity, heat, steam, or cooling	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

### (7.30.1) Report your organization's energy consumption totals (excluding feedstocks) in MWh.

#### Consumption of fuel (excluding feedstock)

##### (7.30.1.1) Heating value

Select from:

☒ LHV (lower heating value)

##### (7.30.1.2) MWh from renewable sources



1252232

#### (7.30.1.3) MWh from non-renewable sources

33618406

#### (7.30.1.4) Total (renewable and non-renewable) MWh

34870638

### Consumption of purchased or acquired electricity

#### (7.30.1.1) Heating value

Select from:

☒ LHV (lower heating value)

#### (7.30.1.2) MWh from renewable sources

1668351

#### (7.30.1.3) MWh from non-renewable sources

387688

#### (7.30.1.4) Total (renewable and non-renewable) MWh

2056039

### Consumption of purchased or acquired heat

#### (7.30.1.1) Heating value

Select from:

☒ LHV (lower heating value)

### (7.30.1.2) MWh from renewable sources

16609

### (7.30.1.3) MWh from non-renewable sources

12331

### (7.30.1.4) Total (renewable and non-renewable) MWh

28940

## Consumption of self-generated non-fuel renewable energy

### (7.30.1.1) Heating value

Select from:

☒ LHV (lower heating value)

### (7.30.1.2) MWh from renewable sources

49413

### (7.30.1.4) Total (renewable and non-renewable) MWh

49413

## Total energy consumption

### (7.30.1.1) Heating value

Select from:

☒ LHV (lower heating value)

### (7.30.1.2) MWh from renewable sources

2986605

### (7.30.1.3) MWh from non-renewable sources

34018425

### (7.30.1.4) Total (renewable and non-renewable) MWh

37005030

[Fixed row]

### (7.30.6) Select the applications of your organization's consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	Select from: <input checked="" type="checkbox"/> Yes
Consumption of fuel for the generation of heat	Select from: <input checked="" type="checkbox"/> Yes
Consumption of fuel for the generation of steam	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for the generation of cooling	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for co-generation or tri-generation	Select from: <input checked="" type="checkbox"/> No

[Fixed row]

### (7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

## Sustainable biomass

### (7.30.7.1) Heating value

Select from:

☒ LHV

### (7.30.7.2) Total fuel MWh consumed by the organization

156000

### (7.30.7.3) MWh fuel consumed for self-generation of electricity

7800

### (7.30.7.4) MWh fuel consumed for self-generation of heat

50

### (7.30.7.8) Comment

*The data reflect the subsidiaries and assets in the consolidation basis, if not remarked different.*

## Other biomass

### (7.30.7.1) Heating value

Select from:

☒ LHV

### (7.30.7.2) Total fuel MWh consumed by the organization

1170680

### (7.30.7.3) MWh fuel consumed for self-generation of electricity

58530

**(7.30.7.4) MWh fuel consumed for self-generation of heat**

350

**(7.30.7.8) Comment**

*The data reflect the subsidiaries and assets in the consolidation basis, if not remarked different.*

**Other renewable fuels (e.g. renewable hydrogen)**

**(7.30.7.1) Heating value**

Select from:

☒ LHV

**(7.30.7.2) Total fuel MWh consumed by the organization**

0

**(7.30.7.3) MWh fuel consumed for self-generation of electricity**

0

**(7.30.7.4) MWh fuel consumed for self-generation of heat**

0

**(7.30.7.8) Comment**

*Not relevant*

**Coal**

**(7.30.7.1) Heating value**

Select from:

☒ LHV

#### (7.30.7.2) Total fuel MWh consumed by the organization

24663140

#### (7.30.7.3) MWh fuel consumed for self-generation of electricity

1233160

#### (7.30.7.4) MWh fuel consumed for self-generation of heat

7400

#### (7.30.7.8) Comment

*The data reflect the subsidiaries and assets in the consolidation basis, if not remarked different.*

### Oil

#### (7.30.7.1) Heating value

Select from:

☒ LHV

#### (7.30.7.2) Total fuel MWh consumed by the organization

625130

#### (7.30.7.3) MWh fuel consumed for self-generation of electricity

31260

#### (7.30.7.4) MWh fuel consumed for self-generation of heat

**(7.30.7.8) Comment**

*The data reflect the subsidiaries and assets in the consolidation basis, if not remarked different.*

**Gas****(7.30.7.1) Heating value**

Select from:

☒ LHV

**(7.30.7.2) Total fuel MWh consumed by the organization**

6964770

**(7.30.7.3) MWh fuel consumed for self-generation of electricity**

348240

**(7.30.7.4) MWh fuel consumed for self-generation of heat**

2089

**(7.30.7.8) Comment**

*The data reflect the subsidiaries and assets in the consolidation basis, if not remarked different.*

**Other non-renewable fuels (e.g. non-renewable hydrogen)****(7.30.7.1) Heating value**

Select from:

☒ LHV

#### (7.30.7.2) Total fuel MWh consumed by the organization

1201920

#### (7.30.7.3) MWh fuel consumed for self-generation of electricity

60900

#### (7.30.7.4) MWh fuel consumed for self-generation of heat

360

#### (7.30.7.8) Comment

*The data reflect the subsidiaries and assets in the consolidation basis, if not remarked different.*

### Total fuel

#### (7.30.7.1) Heating value

Select from:

☒ LHV

#### (7.30.7.2) Total fuel MWh consumed by the organization

34781640

#### (7.30.7.3) MWh fuel consumed for self-generation of electricity

1739080

#### (7.30.7.4) MWh fuel consumed for self-generation of heat

10440

#### (7.30.7.8) Comment



*The data reflect the subsidiaries and assets in the consolidation basis, if not remarked different.*

*[Fixed row]*

**(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.**

## **Electricity**

### **(7.30.9.1) Total Gross generation (MWh)**

27589826

### **(7.30.9.2) Generation that is consumed by the organization (MWh)**

692988

### **(7.30.9.3) Gross generation from renewable sources (MWh)**

12918321

### **(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)**

89350

## **Heat**

### **(7.30.9.1) Total Gross generation (MWh)**

4033379

### **(7.30.9.2) Generation that is consumed by the organization (MWh)**

304317

### **(7.30.9.3) Gross generation from renewable sources (MWh)**

219744

**(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)**

184459

## **Steam**

**(7.30.9.1) Total Gross generation (MWh)**

0

**(7.30.9.2) Generation that is consumed by the organization (MWh)**

0

**(7.30.9.3) Gross generation from renewable sources (MWh)**

0

**(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)**

0

## **Cooling**

**(7.30.9.1) Total Gross generation (MWh)**

0

**(7.30.9.2) Generation that is consumed by the organization (MWh)**

0

**(7.30.9.3) Gross generation from renewable sources (MWh)**

0

**(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)**

0

*[Fixed row]*

**(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.**

**Austria**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

0

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

0.00

**Czechia**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

11526

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

1281

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

8132

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

428

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

21367.00

**Denmark**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

0

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

0.00

**France**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

0

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

0.00

**Germany**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

97300

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

875702

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

48346

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

32231

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

1053579.00

**Sweden**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

0

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

0.00

**Turkey**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

0

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

0.00

[Fixed row]

**(7.33) Does your electric utility organization have a transmission and distribution business?**

Select from:

☒ Yes

**(7.33.1) Disclose the following information about your transmission and distribution business.**

**Row 1**

**(7.33.1.1) Country/area/region**

Select from:

☒ Germany

### (7.33.1.2) Voltage level

Select from:

☒ Transmission (high voltage)

### (7.33.1.3) Annual load (GWh)

59328

### (7.33.1.4) Annual energy losses (% of annual load)

1.1

### (7.33.1.5) Scope where emissions from energy losses are accounted for

Select from:

☒ Scope 2 (location-based)

### (7.33.1.6) Emissions from energy losses (metric tons CO2e)

246006

### (7.33.1.7) Length of network (km)

3100

### (7.33.1.8) Number of connections

103

### (7.33.1.9) Area covered (km2)

34600

### (7.33.1.10) Comment



N/A

## Row 2

### (7.33.1.1) Country/area/region

Select from:

☒ Other, please specify :Europe

### (7.33.1.2) Voltage level

Select from:

☒ Distribution (low voltage)

### (7.33.1.3) Annual load (GWh)

59143

### (7.33.1.4) Annual energy losses (% of annual load)

2.2

### (7.33.1.5) Scope where emissions from energy losses are accounted for

Select from:

☒ Scope 2 (location-based)

### (7.33.1.6) Emissions from energy losses (metric tons CO<sub>2</sub>e)

110753

### (7.33.1.7) Length of network (km)

141400

#### (7.33.1.8) Number of connections

4137285

#### (7.33.1.9) Area covered (km2)

25314

#### (7.33.1.10) Comment

N/A

[Add row]

**(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.**

#### Row 1

#### (7.45.1) Intensity figure

0.000255

#### (7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

11331163

#### (7.45.3) Metric denominator

Select from:

☒ unit total revenue

#### (7.45.4) Metric denominator: Unit total

44430700000

### (7.45.5) Scope 2 figure used

Select from:

☒ Market-based

### (7.45.6) % change from previous year

20.9

### (7.45.7) Direction of change

Select from:

☒ Decreased

### (7.45.8) Reasons for change

Select all that apply

☒ Other emissions reduction activities

☒ Change in output

☒ Change in revenue

☒ Change in physical operating conditions

### (7.45.9) Please explain

Revenue was 20.7 % lower than the level in the previous year. The volume of electricity generated by our thermal generation plants fell in comparison to the previous year. Renewable energy generation increased in comparison to the previous year due to the addition of new power plants and better wind conditions, as well as higher generation at the hydropower plants. This led to an 37.3 % decrease in combined Scope 1 and 2 emissions in 2023 compared to the previous year. As a result of the decrease in revenue and in our gross global combined Scope 1 and 2 emissions, the intensity figure decreased by 20.9 %.

## Row 2

### (7.45.1) Intensity figure

0.411

#### (7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

11331163

#### (7.45.3) Metric denominator

Select from:

☒ megawatt hour generated (MWh)

#### (7.45.4) Metric denominator: Unit total

27589827

#### (7.45.5) Scope 2 figure used

Select from:

☒ Market-based

#### (7.45.6) % change from previous year

5.4

#### (7.45.7) Direction of change

Select from:

☒ Decreased

#### (7.45.8) Reasons for change

Select all that apply

☒ Change in output

☒ Change in physical operating conditions

#### (7.45.9) Please explain

*The volume of electricity generated by our thermal generation plants fell in comparison to the previous year. Renewable energy generation increased in comparison to the previous year due to the addition of new power plants and better wind conditions, as well as higher generation at the hydropower plants. As a result, in 2023 our generation decreased by 33.7% and our combined Scope 1 and 2 emissions decreased by 37.3 % in comparison with the previous year. Thus, the intensity figure decreased by 5.4 %.*

[Add row]

**(7.46) For your electric utility activities, provide a breakdown of your Scope 1 emissions and emissions intensity relating to your total power plant capacity and generation during the reporting year by source.**

### **Coal – hard**

#### **(7.46.1) Absolute scope 1 emissions (metric tons CO2e)**

4570418

#### **(7.46.2) Emissions intensity based on gross or net electricity generation**

Select from:

☒ Gross

#### **(7.46.3) Scope 1 emissions intensity (Gross generation)**

920.34

#### **(7.46.4) Scope 1 emissions intensity (Net generation)**

920.34

### **Lignite**

#### **(7.46.1) Absolute scope 1 emissions (metric tons CO2e)**

3553200

#### **(7.46.2) Emissions intensity based on gross or net electricity generation**

Select from:

☒ Gross

**(7.46.3) Scope 1 emissions intensity (Gross generation)**

977.50

**(7.46.4) Scope 1 emissions intensity (Net generation)**

977.50

**Gas**

**(7.46.1) Absolute scope 1 emissions (metric tons CO2e)**

871863

**(7.46.2) Emissions intensity based on gross or net electricity generation**

Select from:

☒ Gross

**(7.46.3) Scope 1 emissions intensity (Gross generation)**

314.41

**(7.46.4) Scope 1 emissions intensity (Net generation)**

314.41

**Nuclear**

**(7.46.1) Absolute scope 1 emissions (metric tons CO2e)**

0

#### (7.46.2) Emissions intensity based on gross or net electricity generation

Select from:

☒ Gross

#### (7.46.3) Scope 1 emissions intensity (Gross generation)

0.00

#### (7.46.4) Scope 1 emissions intensity (Net generation)

0.00

### Hydropower

#### (7.46.1) Absolute scope 1 emissions (metric tons CO<sub>2</sub>e)

0

#### (7.46.2) Emissions intensity based on gross or net electricity generation

Select from:

☒ Gross

#### (7.46.3) Scope 1 emissions intensity (Gross generation)

0.00

#### (7.46.4) Scope 1 emissions intensity (Net generation)

0.00

### Wind

#### (7.46.1) Absolute scope 1 emissions (metric tons CO<sub>2</sub>e)

0

#### (7.46.2) Emissions intensity based on gross or net electricity generation

Select from:

☒ Gross

#### (7.46.3) Scope 1 emissions intensity (Gross generation)

0.00

#### (7.46.4) Scope 1 emissions intensity (Net generation)

0.00

### Solar

#### (7.46.1) Absolute scope 1 emissions (metric tons CO<sub>2</sub>e)

0

#### (7.46.2) Emissions intensity based on gross or net electricity generation

Select from:

☒ Gross

#### (7.46.3) Scope 1 emissions intensity (Gross generation)

0.00

#### (7.46.4) Scope 1 emissions intensity (Net generation)

0.00

### Other renewable



#### (7.46.1) Absolute scope 1 emissions (metric tons CO2e)

0

#### (7.46.2) Emissions intensity based on gross or net electricity generation

Select from:

☒ Gross

#### (7.46.3) Scope 1 emissions intensity (Gross generation)

0.00

#### (7.46.4) Scope 1 emissions intensity (Net generation)

0.00

### Other non-renewable

#### (7.46.1) Absolute scope 1 emissions (metric tons CO2e)

316268

#### (7.46.2) Emissions intensity based on gross or net electricity generation

Select from:

☒ Gross

#### (7.46.3) Scope 1 emissions intensity (Gross generation)

239.23

#### (7.46.4) Scope 1 emissions intensity (Net generation)

239.23

## Total

### (7.46.1) Absolute scope 1 emissions (metric tons CO2e)

9311751

### (7.46.2) Emissions intensity based on gross or net electricity generation

Select from:

☒ Gross

### (7.46.3) Scope 1 emissions intensity (Gross generation)

337.50

[Fixed row]

## (7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply

☒ Absolute target

☒ Intensity target

### (7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

#### Row 1

#### (7.53.1.1) Target reference number

Select from:

☒ Abs 1

#### (7.53.1.2) Is this a science-based target?

Select from:

☒ Yes, and this target has been approved by the Science Based Targets initiative

#### (7.53.1.3) Science Based Targets initiative official validation letter

*ENBW-GER-001-OFF\_\_SBTi Target Approval Certificate.pdf*

#### (7.53.1.4) Target ambition

*Select from:*

☒ 1.5°C aligned

#### (7.53.1.5) Date target was set

*12/31/2020*

#### (7.53.1.6) Target coverage

*Select from:*

☒ Organization-wide

#### (7.53.1.7) Greenhouse gases covered by target

*Select all that apply*

☒ Carbon dioxide (CO<sub>2</sub>)

☒ Methane (CH<sub>4</sub>)

☒ Nitrous oxide (N<sub>2</sub>O)

☒ Sulphur hexafluoride (SF<sub>6</sub>)

#### (7.53.1.8) Scopes

*Select all that apply*

☒ Scope 1

☒ Scope 2

### **(7.53.1.9) Scope 2 accounting method**

Select from:

☒ Market-based

### **(7.53.1.11) End date of base year**

12/30/2018

### **(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)**

16618806

### **(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)**

964322

### **(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)**

0.000

### **(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)**

17583128.000

### **(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1**

100

### **(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2**

100

### **(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes**

**(7.53.1.54) End date of target**

12/30/2027

**(7.53.1.55) Targeted reduction from base year (%)**

50

**(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)**

8791564.000

**(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)**

8364666

**(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)**

421450

**(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)**

8786116.000

**(7.53.1.78) Land-related emissions covered by target**

Select from:

☒ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)**(7.53.1.79) % of target achieved relative to base year**

100.06

**(7.53.1.80) Target status in reporting year**

Select from:

☒ Underway

#### (7.53.1.82) Explain target coverage and identify any exclusions

*The target is company wide applied and there are no exclusions of any scope 1 and scope 2 source. GHG emissions from bioenergy generation is relevant to our Science Based Targets development process to a small amount. The Science Based Targets initiative validates our reduction targets as consistent with 1.5 C. Biogenic emissions from bioenergy generation is been accounted in line with the regulations set in the GHG Protocol and with SBTi criteria*

#### (7.53.1.83) Target objective

*As an integrated energy company with its own generation portfolio, which is increasingly characterized by renewable energies, we actively support the Paris Agreement and the resulting decarbonization targets set by the EU and Germany. Achieving Germany's climate protection targets will impact all stages of the value added chain for electricity and gas in which EnBW is active: from switching over generation from fossil fuels to renewable energies such as the wind and sun and expanding the grid infrastructure, through to areas such as energy efficiency, e-mobility and energy services for our customers. Our sustainability approach should also strike a balance between the different expectations of our stakeholders, with whom we remain in constant dialogue. This includes above all the provision of affordable and climate-friendly energy and ensuring the security of supply.*

#### (7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

*An important milestone for reducing our CO<sub>2</sub> emissions will be the fuel switch at the power plants in Heilbronn, Altbach/Deizisau and Stuttgart-Münster. Specific emissions from electricity generation will be reduced by around 60% as a result of the switch from hard coal to natural gas. The conversion work at the plants is already underway and is due to be completed in 2026. The aim is to operate the plants from the middle of the 2030s onwards with climate-neutral gases, primarily green hydrogen, so that they will then generate climate-neutral energy. We plan to phase out coal power plants with around 2,000 MW of generation capacity that are still on the market by 2028. Various measures will be required to reduce our indirect emissions from purchased or acquired energy (Scope 2). The CO<sub>2</sub> emissions from the general electricity mix will be reduced in the coming years by the expansion of renewable energies and the gradual phaseout of fossil fuel-fired generation. This will also lead to a reduction in our Scope 2 emissions. Furthermore, we plan to specifically utilize green electricity.*

#### (7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☒ Yes

#### Row 2

#### (7.53.1.1) Target reference number

Select from:

☒ Abs 2

### (7.53.1.2) Is this a science-based target?

Select from:

☒ Yes, and this target has been approved by the Science Based Targets initiative

### (7.53.1.3) Science Based Targets initiative official validation letter

*ENBW-GER-001-OFF\_\_SBTi Target Approval Certificate.pdf*

### (7.53.1.4) Target ambition

Select from:

☒ 1.5°C aligned

### (7.53.1.5) Date target was set

*12/31/2020*

### (7.53.1.6) Target coverage

Select from:

☒ Organization-wide

### (7.53.1.7) Greenhouse gases covered by target

Select all that apply

☒ Carbon dioxide (CO<sub>2</sub>)

☒ Methane (CH<sub>4</sub>)

☒ Nitrous oxide (N<sub>2</sub>O)

☒ Sulphur hexafluoride (SF<sub>6</sub>)

### (7.53.1.8) Scopes

Select all that apply

☒ Scope 1

☒ Scope 2

#### (7.53.1.9) Scope 2 accounting method

Select from:

☒ Market-based

#### (7.53.1.11) End date of base year

12/30/2018

#### (7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

16618806

#### (7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

964322

#### (7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

#### (7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

17583128.000

#### (7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100.0

#### (7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100.0



**(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes**

100.0

**(7.53.1.54) End date of target**

12/30/2035

**(7.53.1.55) Targeted reduction from base year (%)**

82

**(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)**

3164963.040

**(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)**

8364666

**(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)**

421541

**(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)**

8786207.000

**(7.53.1.78) Land-related emissions covered by target**

Select from:

☒ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

**(7.53.1.79) % of target achieved relative to base year**

### (7.53.1.80) Target status in reporting year

Select from:

☒ Underway

### (7.53.1.82) Explain target coverage and identify any exclusions

*The target is organization wide applied and there are no exclusions of any scope 1 and scope 2 source. GHG emissions from bioenergy generation is relevant to our Science Based Targets development process to a small amount. The Science Based Targets initiative validates our reduction targets as consistent with 1.5 C. Biogenic emissions from bioenergy generation is been accounted in line with the regulations set in the GHG Protocol and with SBTi criteria.*

### (7.53.1.83) Target objective

*As an integrated energy organization with its own generation portfolio, which is increasingly characterized by renewable energies, we actively support the Paris Agreement and the resulting decarbonization targets set by the EU and Germany. Achieving Germany's climate protection targets will impact all stages of the value added chain for electricity and gas in which EnBW is active: from switching over generation from fossil fuels to renewable energies such as the wind and sun and expanding the grid infrastructure, through to areas such as energy efficiency, e-mobility and energy services for our customers. Our sustainability approach should also strike a balance between the different expectations of our stakeholders, with whom we remain in constant dialogue. This includes above all the provision of affordable and climate-friendly energy and ensuring the security of supply.*

### (7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

*Renewable energies will dominate the Sustainable Generation Infrastructure segment. The expansion of renewable energies will cover further selective internationalization and the realization of projects without state funding. The generation capacity of our wind power plants is due to increase to 4.0 GW by 2025 and our portfolio of photovoltaic projects to 1.2 GW. In addition, EnBW and bp have entered into a joint venture to build two offshore wind farms with a total capacity of 3.0 GW off the coast of Great Britain and place them into operation from 2028. The key elements for the planned phase-out of coal by 2028 are: • Concluding the fuel switch at the power plant sites in Heilbronn, Altbach/Deizisau, and Stuttgart-Münster • Making our gas power plants H2-ready • Increasing the proportion of renewable electricity supply in the grid business • Preparing to switch over our gas power plants to hydrogen. A program of measures to achieve a "climate-neutral real estate portfolio" was launched in 2023. The program covers around 250 buildings and the following measures: approximately 30 energy-focused building refurbishments, including a switch to heat pumps in some cases, the expansion of more than 90 PV plants, a comprehensive switch to LED lighting, digital metering systems and the implementation of a building automation platform. Reducing CO<sub>2</sub> emissions and energy consumption are also a priority in the renovation of our sites.*

### (7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☒ Yes

[Add row]

## (7.53.2) Provide details of your emissions intensity targets and progress made against those targets.

### Row 1

#### (7.53.2.1) Target reference number

Select from:

☒ Int 1

#### (7.53.2.2) Is this a science-based target?

Select from:

☒ Yes, and this target has been approved by the Science Based Targets initiative

#### (7.53.2.3) Science Based Targets initiative official validation letter

ENBW-GER-001-OFF\_\_SBTi Target Approval Certificate.pdf

#### (7.53.2.4) Target ambition

Select from:

☒ 1.5°C aligned

#### (7.53.2.5) Date target was set

10/31/2020

#### (7.53.2.6) Target coverage

Select from:

☒ Business activity

### (7.53.2.7) Greenhouse gases covered by target

Select all that apply

☒ Carbon dioxide (CO2)

### (7.53.2.8) Scopes

Select all that apply

☒ Scope 1

### (7.53.2.11) Intensity metric

Select from:

☒ Metric tons CO2e per megawatt hour (MWh)

### (7.53.2.12) End date of base year

12/30/2018

### (7.53.2.13) Intensity figure in base year for Scope 1 (metric tons CO2e per unit of activity)

0.548

### (7.53.2.33) Intensity figure in base year for all selected Scopes (metric tons CO2e per unit of activity)

0.5480000000

### (7.53.2.34) % of total base year emissions in Scope 1 covered by this Scope 1 intensity figure

86

### (7.53.2.54) % of total base year emissions in all selected Scopes covered by this intensity figure

86

**(7.53.2.55) End date of target**

12/30/2025

**(7.53.2.56) Targeted reduction from base year (%)**

25.2

**(7.53.2.57) Intensity figure at end date of target for all selected Scopes (metric tons CO2e per unit of activity)**

0.4099040000

**(7.53.2.58) % change anticipated in absolute Scope 1+2 emissions**

-20.4

**(7.53.2.60) Intensity figure in reporting year for Scope 1 (metric tons CO2e per unit of activity)**

0.347

**(7.53.2.80) Intensity figure in reporting year for all selected Scopes (metric tons CO2e per unit of activity)**

0.3470000000

**(7.53.2.81) Land-related emissions covered by target**

Select from:

☒ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

**(7.53.2.82) % of target achieved relative to base year**

145.55

**(7.53.2.83) Target status in reporting year**

Select from:

### **(7.53.2.85) Explain target coverage and identify any exclusions**

*The target is applied for our energy generation. The emissions of CO<sub>2</sub> from own generation of electricity for the Group excluding redispatch and reserve power plant deployment, as well as the volume of electricity generated by the Group without the contribution made by the nuclear power plants, form the basis for the calculation of the key performance indicator CO<sub>2</sub> intensity. This performance indicator is calculated as the ratio between the emissions and the generated volume of electricity and thus specifically describes the amount of CO<sub>2</sub> released per kilowatt hour. By discounting the electricity generated by nuclear power plants, the performance indicator will not be influenced by the phasing out of nuclear energy. CO<sub>2</sub> emissions not coming from own generation of electricity mainly operation of gas pipelines and gas plants, operation of electricity grid, buildings and vehicles are not included. The CO<sub>2</sub> intensity fell by 36.6% in 2023 in comparison to the reference year 2018 (548 g/kWh). We were thus still within our target corridor in 2023 for achieving our target of reducing CO<sub>2</sub> intensity to 380 – 440 g/kWh by 2025.*

### **(7.53.2.86) Target objective**

*The target is applied for our energy generation. The emissions of CO<sub>2</sub> from own generation of electricity for the Group excluding redispatch and reserve power plant deployment, as well as the volume of electricity generated by the Group without the contribution made by the nuclear power plants, form the basis for the calculation of the key performance indicator CO<sub>2</sub> intensity. This performance indicator is calculated as the ratio between the emissions and the generated volume of electricity and thus specifically describes the amount of CO<sub>2</sub> released per kilowatt hour. By discounting the electricity generated by nuclear power plants, the performance indicator will not be influenced by the phasing out of nuclear energy. CO<sub>2</sub> emissions not coming from own generation of electricity mainly operation of gas pipelines and gas plants, operation of electricity grid, buildings and vehicles are not included. The CO<sub>2</sub> intensity fell by 36.6% in 2023 in comparison to the reference year 2018 (548 g/kWh). We were thus still within our target corridor in 2023 for achieving our target of reducing CO<sub>2</sub> intensity to 380 – 440 g/kWh by 2025.*

### **(7.53.2.87) Plan for achieving target, and progress made to the end of the reporting year**

*Renewable energies will dominate the Sustainable Generation Infrastructure segment. The expansion of renewable energies will cover further selective internationalization and the realization of projects without state funding. The generation capacity of our wind power plants is due to increase to 4.0 GW by 2025 and our portfolio of photovoltaic projects to 1.2 GW. In addition, EnBW and bp have entered into a joint venture to build two offshore wind farms with a total capacity of 3.0 GW off the coast of Great Britain and place them into operation from 2028. In the gas business, we will further strengthen our strong position, especially in the area of climate-neutral gases. In 2023, the installed output of renewable energies increased to 5.7 GW. The share of the generation capacity accounted for by renewable energies increased to 46.9%. An important milestone for significantly reducing our CO<sub>2</sub> emissions will be the fuel switch at the power plants in Heilbronn, Altbach-/Deizisau and Stuttgart-Münster. The conversion work at the plants is already underway and is due to be completed in 2026. The aim is to operate the plants from the middle of the 2030s onwards with climate-neutral gases, primarily green hydrogen, so that they will then generate climate neutral energy. EnBW plans to phase out its remaining power plants with around 2,000 MW of generation capacity by 2028.*

### **(7.53.2.88) Target derived using a sectoral decarbonization approach**

Select from:

☒ Yes

## Row 2

### (7.53.2.1) Target reference number

Select from:

☒ Int 2

### (7.53.2.2) Is this a science-based target?

Select from:

☒ Yes, and this target has been approved by the Science Based Targets initiative

### (7.53.2.3) Science Based Targets initiative official validation letter

ENBW-GER-001-OFF\_\_SBTi Target Approval Certificate.pdf

### (7.53.2.4) Target ambition

Select from:

☒ 1.5°C aligned

### (7.53.2.5) Date target was set

01/22/2024

### (7.53.2.6) Target coverage

Select from:

☒ Business activity

### (7.53.2.7) Greenhouse gases covered by target

Select all that apply

☒ Carbon dioxide (CO2)

#### (7.53.2.8) Scopes

*Select all that apply*

☒ Scope 1

#### (7.53.2.11) Intensity metric

*Select from:*

☒ Metric tons CO2e per megawatt hour (MWh)

#### (7.53.2.12) End date of base year

12/30/2018

#### (7.53.2.13) Intensity figure in base year for Scope 1 (metric tons CO2e per unit of activity)

0.548

#### (7.53.2.33) Intensity figure in base year for all selected Scopes (metric tons CO2e per unit of activity)

0.5480000000

#### (7.53.2.34) % of total base year emissions in Scope 1 covered by this Scope 1 intensity figure

86

#### (7.53.2.54) % of total base year emissions in all selected Scopes covered by this intensity figure

86

#### (7.53.2.55) End date of target

12/30/2030



**(7.53.2.56) Targeted reduction from base year (%)**

81.8

**(7.53.2.57) Intensity figure at end date of target for all selected Scopes (metric tons CO2e per unit of activity)**

0.0997360000

**(7.53.2.58) % change anticipated in absolute Scope 1+2 emissions**

-65.9

**(7.53.2.60) Intensity figure in reporting year for Scope 1 (metric tons CO2e per unit of activity)**

0.347

**(7.53.2.80) Intensity figure in reporting year for all selected Scopes (metric tons CO2e per unit of activity)**

0.3470000000

**(7.53.2.81) Land-related emissions covered by target**

Select from:

☒ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

**(7.53.2.82) % of target achieved relative to base year**

44.84

**(7.53.2.83) Target status in reporting year**

Select from:

☒ Underway

**(7.53.2.85) Explain target coverage and identify any exclusions**

*The target is applied for our energy generation. The emissions of CO2 from own generation of electricity for the Group excluding redispatch and reserve power plant deployment, as well as the volume of electricity generated by the Group without the contribution made by the nuclear power plants, form the basis for the calculation of the key performance indicator CO2 intensity. This performance indicator is calculated as the ratio between the emissions and the generated volume of electricity and thus specifically describes the amount of CO2 released per kilowatt hour. By discounting the electricity generated by nuclear power plants, the performance indicator will not be influenced by the phasing out of nuclear energy. CO2 emissions not coming from own generation of electricity mainly operation of gas pipelines and gas plants, operation of electricity grid, buildings and vehicles are not included. The CO2 intensity fell by 36.6% in 2023 in comparison to the reference year 2018 (548 g/kWh). We were thus still within our target corridor in 2023 for achieving our target of reducing CO2 intensity to 90 – 110 g/kWh by 2030.*

#### **(7.53.2.86) Target objective**

*The target is applied for our energy generation. The emissions of CO2 from own generation of electricity for the Group excluding redispatch and reserve power plant deployment, as well as the volume of electricity generated by the Group without the contribution made by the nuclear power plants, form the basis for the calculation of the key performance indicator CO2 intensity. This performance indicator is calculated as the ratio between the emissions and the generated volume of electricity and thus specifically describes the amount of CO2 released per kilowatt hour. By discounting the electricity generated by nuclear power plants, the performance indicator will not be influenced by the phasing out of nuclear energy. CO2 emissions not coming from own generation of electricity mainly operation of gas pipelines and gas plants, operation of electricity grid, buildings and vehicles are not included. The CO2 intensity fell by 36.6% in 2023 in comparison to the reference year 2018 (548 g/kWh). We were thus still within our target corridor in 2023 for achieving our target of reducing CO2 intensity to 90 – 110 g/kWh by 2030.*

#### **(7.53.2.87) Plan for achieving target, and progress made to the end of the reporting year**

*Renewable energies will dominate the Sustainable Generation Infrastructure segment. The expansion of renewable energies will cover further selective internationalization and the realization of projects without state funding. The generation capacity of our wind power plants is due to increase to 4.0 GW by 2025 and our portfolio of photovoltaic projects to 1.2 GW. In addition, EnBW and bp have entered into a joint venture to build two offshore wind farms with a total capacity of 3.0 GW off the coast of Great Britain and place them into operation from 2028. In the gas business, we will further strengthen our strong position, especially in the area of climate-neutral gases. In 2023, the installed output of renewable energies increased to 5.7 GW. The share of the generation capacity accounted for by renewable energies increased to 46.9%. An important milestone for significantly reducing our CO2 emissions will be the fuel switch at the power plants in Heilbronn, Altbach-/Deizisau and Stuttgart-Münster. The conversion work at the plants is already underway and is due to be completed in 2026. The aim is to operate the plants from the middle of the 2030s onwards with climate-neutral gases, primarily green hydrogen, so that they will then generate climate neutral energy. EnBW plans to phase out its remaining power plants with around 2,000 MW of generation capacity by 2028.*

#### **(7.53.2.88) Target derived using a sectoral decarbonization approach**

Select from:

☒ Yes

[Add row]

#### **(7.54) Did you have any other climate-related targets that were active in the reporting year?**

Select all that apply

☒ Net-zero targets

### (7.54.3) Provide details of your net-zero target(s).

#### Row 1

##### (7.54.3.1) Target reference number

Select from:

☒ NZ1

##### (7.54.3.2) Date target was set

12/31/2020

##### (7.54.3.3) Target Coverage

Select from:

☒ Organization-wide

##### (7.54.3.4) Targets linked to this net zero target

Select all that apply

☒ Abs1

☒ Abs2

☒ Int1

##### (7.54.3.5) End date of target for achieving net zero

12/30/2035

##### (7.54.3.6) Is this a science-based target?

Select from:

☒ No, but we are reporting another target that is science-based

### (7.54.3.8) Scopes

*Select all that apply*

- ☒ Scope 1
- ☒ Scope 2
- ☒ Scope 3

### (7.54.3.9) Greenhouse gases covered by target

*Select all that apply*

- ☒ Carbon dioxide (CO<sub>2</sub>)
- ☒ Methane (CH<sub>4</sub>)
- ☒ Nitrous oxide (N<sub>2</sub>O)
- ☒ Sulphur hexafluoride (SF<sub>6</sub>)

### (7.54.3.10) Explain target coverage and identify any exclusions

*The target is organization wide applied. Climate neutrality is central to the EnBW sustainability agenda. Our targets for greenhouse gas emissions in emission categories 1 and 2 are set for 2035. Scope 1 and 2 emissions include, in particular, the greenhouse gas emissions produced by our power plants as they generate electricity and heat and when energy is distributed in the grids operated by our subsidiaries. Our Scope 3 emissions are mainly influenced by the gas consumption of our customers. In the long term, it will only be possible to reduce Scope 3 emissions by switching to climate-neutral gases, which will probably not be available in sufficient quantities until the middle of the 2030s. The new German government's plans for an earlier phaseout of coal power will have an important influence on our goal of climate neutrality.*

### (7.54.3.11) Target objective

*EnBW is committed to actively supporting the Paris Climate Agreement and the resulting decarbonization targets for the EU and Germany. Achieving the German climate protection targets involves all stages of the electricity and gas value chains in which EnBW is active, from switching generation away from fossil fuels and towards renewable sources such as wind and solar power to expansion of the grid infrastructure, and all the way through to customer-focused areas such as energy efficiency, e-mobility and energy services for households. As an operator of systemically relevant infrastructure, we have a particular responsibility and are required to plot the path toward climate neutrality in a manner that guarantees security of supply.*

### (7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

Select from:

☒ Yes

#### (7.54.3.13) Do you plan to mitigate emissions beyond your value chain?

Select from:

☒ No, but we plan to within the next two years

#### (7.54.3.14) Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?

Select all that apply

☒ Yes, we plan to purchase and cancel carbon credits for beyond value chain mitigation

#### (7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target

*Milestones are currently being defined. A project has been set up for this.*

#### (7.54.3.17) Target status in reporting year

Select from:

☒ Underway

#### (7.54.3.19) Process for reviewing target

*Our Group environmental targets – which are integrated into the Group strategy – relate to the expansion of renewable energies and to making our contribution to climate protection. These targets are measured using the key performance indicators “installed output of renewable energies (RE) and the share of the generation capacity accounted for by RE” and CO<sub>2</sub> intensity. Installed renewables capacity and the share of the generation capacity accounted for by renewable energies are a measure for the expansion of renewable energies and refer to the installed capacity rather than the weather-dependent contribution to total generation. Calculation basis for the Top-KPI CO<sub>2</sub>-Intensity are CO<sub>2</sub> emissions linked to the Group’s own electricity generation as well as the generated electricity excluding contributions from nuclear generation. The KPI is the ratio of emissions and generated electricity and hence is a measure for the specific amount of CO<sub>2</sub> emitted per kilowatt hour generated. By excluding nuclear generation, the indicator is not influenced by the nuclear phase-out in 2023.*

*[Add row]*

**(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.**

Select from:

☒ Yes

### (7.55.3) What methods do you use to drive investment in emissions reduction activities?

#### Row 1

##### (7.55.3.1) Method

Select from:

☒ Dedicated budget for low-carbon product R&D

##### (7.55.3.2) Comment

- Research and development (Grids; Generation from renewables; Smart energy world, storage and electromobility; Hydrogen; Dismantling; Customer-related research projects; Other) - Expenditure and personnel: In the 2022 financial year, we spent 28.1 million (previous year: 38.6 million) on research and development. This decrease was due to the conclusion of a major development project and extraordinary events related to the coronavirus pandemic. We received government research grants of 4.8 million (previous year: 1.0 million). There were a total of 49 employees in areas dedicated to research and development at the Group (previous year: 66 employees). In addition, 282 employees (previous year: 253 employees) were involved in research and development projects as part of their operational work. - Research and development - Goals: The goal of our research and development is to identify technological trends at an early stage, assess their economic potential and build up expertise in the business units. For this purpose, we carry out pilot and demonstration projects together with partners or customers directly at the site of their subsequent application. This ensures that successful research projects deliver innovations for our company. Research, development and innovation also lead to inventions and patents in many cases. The portfolio of patents grew by 23 patents (previous year: 1) in 2022; the EnBW Group thus held 248 patents (previous year: 225) at the end of the year. The patents held by EnBW focus mainly on the areas of renewable generation, gas and electromobility. Our subsidiary Netze BW started a pilot project called the "Hydrogen Island Öhringen" in 2020 in the City of Öhringen in the Hohenlohe district that is unique across Germany. A natural gas mix with a green hydrogen content of up to 30% will be produced in a separate island grid. The hydrogen will be produced from renewable energies using an electrolyzer on the premises of Netze BW that was placed into standard operation in November 2023. The mixed gas is now being used to supply heat to the company premises and 22 other buildings.

[Add row]

### (7.58) Describe your organization's efforts to reduce methane emissions from your activities.

i. Monitoring and Calculation of Methane emissions: The monitoring of methane emissions from natural gas is becoming increasingly important due to our growing procurement volumes. It is very difficult to collect exact data on methane emissions particularly in the upstream gas supply chain due to the different calculation models used. We are currently working with a general emissions factor of 29g CO<sub>2</sub>eq/kWh natural gas for the upstream supply chain for our gas procurement based on information from the German Environment Agency and the DBI Gas and Environmental Technology Institute. This figure includes methane emissions. For the

combustion of the gas, we use an emissions factor (including methane) of 202 g CO<sub>2</sub>/kWh natural gas based on data from the German Environment Agency (UBA) and the German Emissions Trading Authority (DEHSt).ii. Methane emissions reduction efforts:We are continuously working to further reduce methane emissions. This includes measures at our grid subsidiaries for smart grid management to avoid blowouts, systematic integrity evaluations of the grid, eliminating any weaknesses and the continuous modernization of grid technology, as well as the application of special technical equipment and systems to avoid methane emissions from our lines during maintenance and repair work. We also include direct CO<sub>2</sub> emissions from the operation of the facilities in our gas grids in the calculation of our carbon footprint. We determine the methane emissions from our gas grids using the method developed by the Oil and Gas Methane PartnershipSpecific description of methane emissions reduction efforts and activities at Netze BW (an important grid operator of the EnBW):- As a grid operator, we operate high-pressure gas pipelines over 1 bar in the supply area of Netze BW.- During repairs or conversions, the affected line sections must be depressurized.- For this purpose, the natural gas is discharged into the environment via blowers.- If possible, the pressure in the pipelines is lowered as far as possible via suitable pipelines before it is released into the atmosphere.- This reduces natural gas emissions (over 90% of natural gas consists of methane).iii. Example/case study of methane emissions reduction efforts (incl. situation, task, action and result) - such activities have been carried out for several years and will be implemented in the future where possible and necessary (program):A. City of Böblingen (Baden-Württemberg) - Expansion of an older Schieberkreutz on the PN40:Reporting sheet: 659; Operating pressure: 22 bar; Reduced to: 1.5 bar; Avoided discharge volume 875 m<sup>3</sup>; Pipe DN200.--&gt; The background to this is the removal of an old gate valve that is no longer needed. The mains 0100 line is operated at approx. 22.0 bar. In order to carry out the measure, the pressure in the pipeline must be completely relieved. The 22 bar gas was released into the Böblinger-Hulb network 0051, which is operated at 1.3 bar, with a temporary control device. The remaining 1.3 bar in network 0100 were released into the atmosphere. Thus, 875 m<sup>3</sup> of gas emissions could be avoided.B. Rehabilitation of HGD Stuttgart Weilimdorf PN25:Reporting date: 689; Operating pressure: 22 bar; Reduced to: 3.2 bar; Avoided discharge volume: 2714 m<sup>3</sup>; Pipe DN400--&gt; During this measure, our line network 0009 in Weilimdorf was rehabilitated. The pressure also had to be completely relieved.The area that was screened off was relieved in network 0001, which is operated at 3.2 bar. The remaining 3.2 bar were released into the atmosphere. Since this is a DN400, the amount of gas saved is also higher than in the Böblingen measure.C. In Baden-Württemberg - Bietigheim/Sachsenheim:- Removal of a condensate collector on the SWG pipeline- Barrier section 3400 m- Avoided methane quantity 13685 m<sup>3</sup>- Amount of methane blown out 1000 m<sup>3</sup>- The sealing section had an operating pressure of 22 bar. This was lowered to 17 bar by the load control on the day of preparation. This 17 bar was fed into the grid via the control system (down to a pressure of 1.5 bar). The remaining 1.5 bar was released into the atmosphere.

### **(7.73) Are you providing product level data for your organization's goods or services?**

Select from:

☒ No, I am not providing data

### **(7.74) Do you classify any of your existing goods and/or services as low-carbon products?**

Select from:

☒ Yes

#### **(7.74.1) Provide details of your products and/or services that you classify as low-carbon products.**

Row 2

### (7.74.1.1) Level of aggregation

Select from:

- ☒ Group of products or services

### (7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

- ☒ No taxonomy used to classify product(s) or service(s) as low carbon

### (7.74.1.3) Type of product(s) or service(s)

**Power**

- ☒ Other, please specify :Green electricity

### (7.74.1.4) Description of product(s) or service(s)

*Green electricity has become the standard in the product portfolio of EnBW and Yello.*

### (7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

- ☒ Yes

### (7.74.1.6) Methodology used to calculate avoided emissions

Select from:

- ☒ Other, please specify :Comparison between the amount of CO2 emission generated by using conventional or green energy.

### (7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

- ☒ Use stage



#### (7.74.1.8) Functional unit used

*Green electricity is produced based on renewable energies (for example wind and solar) and does not cause any CO2 emissions during production. This is a contribution to climate protection.*

#### (7.74.1.9) Reference product/service or baseline scenario used

*Green electricity compared to electricity generation with conventional technologies (gas or coal).*

#### (7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

Select from:

☒ Use stage

#### (7.74.1.11) Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

8561160

#### (7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

*Green electricity has become the standard in the product portfolio of EnBW and Yello. The proportion of the electricity supplied to new customers by EnBW and Yello that was accounted for by green energy increased from 96% in 2021 to almost 100% in 2022. 62% of the total customer base is now supplied with green electricity across both brands (EnBW excluding the basic supply of energy). Taking compensation measures into account, Yello and EnBW were thus able to save a total of around 620,000 t of CO2 emissions in 2022.*

#### (7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

73

### Row 3

#### (7.74.1.1) Level of aggregation

Select from:

☒ Group of products or services

### (7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☒ No taxonomy used to classify product(s) or service(s) as low carbon

### (7.74.1.3) Type of product(s) or service(s)

Power

☒ Solar PV

### (7.74.1.4) Description of product(s) or service(s)

*SENEC: provider of home storage systems for solar power. An environmentally friendly and affordable energy supply is one of the great challenges of our time. We are tackling this challenge: As a 100% part of EnBW, we offer customers with SENE.C360 custom-fit solutions for self-supply with solar power. Whether in your own household or on the road with your e-car: With our pioneering combination of photovoltaics, storage and cloud technology, customers take a big step towards self-sufficiency - and drive forward their personal energy transition and contribution to climate protection.*

### (7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

☒ Yes

### (7.74.1.6) Methodology used to calculate avoided emissions

Select from:

☒ Other, please specify :Comparison between the amount of CO2 emission generated by using conventional energy and energy generated by solar/PV

### (7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

☒ Use stage

### (7.74.1.8) Functional unit used

*Especially in midday hours, a photovoltaic system on the roof produces more electricity than the customer needs for his household. Instead of feeding this surplus into the power grid for a minimal amount, the customer can also store his solar power at home. The compact stand-alone units are connected between the PV system and the home power grid. Several high-quality lithium-ion battery modules store the excess electricity so that the customer can access it at any time.*

#### **(7.74.1.9) Reference product/service or baseline scenario used**

*Compared to electricity generation with conventional technologies (gas or coal).*

#### **(7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario**

*Select from:*

☒ Use stage

#### **(7.74.1.11) Estimated avoided emissions (metric tons CO<sub>2</sub>e per functional unit) compared to reference product/service or baseline scenario**

45000

#### **(7.74.1.12) Explain your calculation of avoided emissions, including any assumptions**

*SENEC and its customers helped to save around 450,000 t CO<sub>2</sub> in Germany in 2023 by using Solar PV and storage systems.*

#### **(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year**

0.6

### **Row 4**

#### **(7.74.1.1) Level of aggregation**

*Select from:*

☒ Group of products or services

#### **(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon**

*Select from:*

- ☒ The EU Taxonomy for environmentally sustainable economic activities

### (7.74.1.3) Type of product(s) or service(s)

#### Power

- ☒ Other, please specify :Renewable Energy (Onshore wind, Offshore wind, Solar, Run-of-river, Biomass)

### (7.74.1.4) Description of product(s) or service(s)

*EnBW is working to further expand renewable energies. The aim is to increase this from around 5.1 GW (2021) and thus around 40 percent of installed output. As part of the EnBW 2025 strategy, EnBW is focusing in particular on offshore and onshore wind power as well as photovoltaics. In doing so, we are striving for further selective internationalisation. EnBW generates climate-friendly electricity with the following technologies (according to EU taxonomy): Onshore wind, Offshore wind, Solar, Run-of-river, Biomass.*

### (7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

- ☒ Yes

### (7.74.1.6) Methodology used to calculate avoided emissions

Select from:

- ☒ Other, please specify :The Methodology based on German Federal Environment Agency publication "Climate Change 71/2021 - Emissions Balance of Renewable energy sources, determination of avoided emissions in 2020" (as of November 2021). For example page 19ff.

### (7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

- ☒ Use stage

### (7.74.1.8) Functional unit used

*Compared to electricity generation with conventional technologies, the use of renewable energies avoids co2 emissions. EnBW operates the renewable power plants and it is calculated how much co2 emissions are saved compared to electricity generation with conventional power plants. This makes an important contribution to climate protection.*

#### (7.74.1.9) Reference product/service or baseline scenario used

*Emissions avoidance through renewable energy (RE) sources: Fossil fuels are increasingly being replaced by RE sources e.g. in Germany. This avoids greenhouse gases and air pollutants. However, the increasing share of renewables is not reflected to the same extent in decreasing emissions in the greenhouse gas inventory. By means of component decomposition, it becomes clear which factors have increasing and which decreasing effect on greenhouse gas emissions. Further information see Methodolgy.*

#### (7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

Select from:

☒ Use stage

#### (7.74.1.11) Estimated avoided emissions (metric tons CO<sub>2</sub>e per functional unit) compared to reference product/service or baseline scenario

620000

#### (7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

*Substitution factors in the electricity sector from ESA and the TUD: For a complete calculation of the emission balances of renewable energy sources, assumptions are required as to which fossil energy sources were substituted by the use of renewable energy sources. To quantify the substitution effects, the results from the research project "SeEiS - Substitution Effects of Renewable Energies in the Electricity Sector" (ESA<sup>2</sup>, TUD, KIT & TEP, 2019) come into play. When calculating the substitution factors, the real European electricity market in the years 2013 to 2020 is compared with a fictitious European electricity market without German RES-E production (counterfactual scenario). For this purpose, the power plant input for the real and for the fictitious case is analysed on the basis of a model. The deviations found show the influence of German RES-E generation on the use of the European power plant fleet. From this the displacement of conventional electricity generation is determined. These EU-wide substitution effects form the basis for calculating the avoided emissions from German RES-E generation. Further information: The Methodology based on Federal Environment Agency publication "Climate Change 71/2021 - Emissions Balance of Renewable energy sources, determination of avoided emissions in 2020" (as of November 2021). See page 29 ff.*

#### (7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

1.4

[Add row]

#### (7.79) Has your organization canceled any project-based carbon credits within the reporting year?

Select from:

☒ No

## C9. Environmental performance - Water security

### (9.1) Are there any exclusions from your disclosure of water-related data?

Select from:

☒ No

### (9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

#### Water withdrawals – total volumes

##### (9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

##### (9.2.2) Frequency of measurement

Select from:

☒ Continuously

##### (9.2.3) Method of measurement

*EnBW carries out legally required measurements with suitable instruments regarding this water aspect.*

##### (9.2.4) Please explain

*Example - power generation with conventional power plants: EnBW needs water for its business activities. Water withdrawals are measured and monitored according to national regulations.*

#### Water withdrawals – volumes by source

##### (9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

### (9.2.2) Frequency of measurement

Select from:

☒ Continuously

### (9.2.3) Method of measurement

*EnBW carries out legally required measurements with suitable instruments regarding this water aspect.*

### (9.2.4) Please explain

*Example - power generation with conventional power plants: EnBW needs water for its business activities. Water withdrawals are measured and monitored according to national regulations.*

## Water withdrawals quality

### (9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

### (9.2.2) Frequency of measurement

Select from:

☒ Continuously

### (9.2.3) Method of measurement

*EnBW carries out legally required measurements with suitable instruments regarding this water aspect.*

### (9.2.4) Please explain



*Example - power generation with conventional power plants: EnBW needs water for its business activities. Water withdrawals are measured and monitored according to national regulations.*

## Water discharges – total volumes

### (9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

### (9.2.2) Frequency of measurement

Select from:

☒ Continuously

### (9.2.3) Method of measurement

*EnBW carries out legally required measurements with suitable instruments regarding this water aspect.*

### (9.2.4) Please explain

*Example - power generation with conventional power plants: EnBW needs water for its business activities. Water withdrawals are measured and monitored according to national regulations.*

## Water discharges – volumes by destination

### (9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

### (9.2.2) Frequency of measurement

Select from:

☒ Continuously

### (9.2.3) Method of measurement

*EnBW carries out legally required measurements with suitable instruments regarding this water aspect.*

### (9.2.4) Please explain

*Example - power generation with conventional powerplants: EnBW needs water for its business activities. Water withdrawal quality is measured and monitored according to national regulations.*

## Water discharges – volumes by treatment method

### (9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

### (9.2.2) Frequency of measurement

Select from:

☒ Continuously

### (9.2.3) Method of measurement

*EnBW carries out legally required measurements with suitable instruments regarding this water aspect.*

### (9.2.4) Please explain

*Example - power generation with conventional power plants: EnBW needs water for its business activities. Water discharges are measured and monitored according to national regulations.*

## Water discharge quality – by standard effluent parameters

### (9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

### (9.2.2) Frequency of measurement

Select from:

☒ Continuously

### (9.2.3) Method of measurement

*EnBW carries out legally required measurements with suitable instruments regarding this water aspect.*

### (9.2.4) Please explain

*Example - power generation with conventional power plants: EnBW needs water for its business activities. Water discharges are measured and monitored according to national regulations.*

## Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

### (9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

### (9.2.2) Frequency of measurement

Select from:

☒ Continuously

### (9.2.3) Method of measurement

*EnBW carries out legally required measurements with suitable instruments regarding this water aspect.*

### (9.2.4) Please explain

*Example - power generation with conventional power plants: EnBW needs water for its business activities. Water discharges are measured and monitored according to national regulations. No nitrates, phosphates or other hazardous substances are used in EnBW's business activities.*

## Water discharge quality – temperature

### (9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

### (9.2.2) Frequency of measurement

Select from:

☒ Continuously

### (9.2.3) Method of measurement

*EnBW carries out legally required measurements with suitable instruments regarding this water aspect.*

### (9.2.4) Please explain

*Example - power generation with conventional power plants: EnBW needs water for its business activities. Water discharges are measured and monitored according to national regulations.*

## Water consumption – total volume

### (9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

### (9.2.2) Frequency of measurement

Select from:

☒ Continuously

### (9.2.3) Method of measurement

*EnBW carries out legally required measurements with suitable instruments regarding this water aspect.*

### (9.2.4) Please explain

*Example - power generation with conventional power plants: EnBW needs water for its business activities. Water discharges are measured and monitored according to national regulations.*

## Water recycled/reused

### (9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

### (9.2.2) Frequency of measurement

Select from:

☒ Continuously

### (9.2.3) Method of measurement

*EnBW carries out legally required measurements with suitable instruments regarding this water aspect.*

### (9.2.4) Please explain

*Example - power generation with conventional power plants: EnBW needs water for its business activities. Water discharges are measured and monitored according to national regulations.*

## The provision of fully-functioning, safely managed WASH services to all workers

### (9.2.1) % of sites/facilities/operations

Select from:

☒ Not relevant

#### (9.2.4) Please explain

*The employees of EnBW have washing facilities in place at all locations.  
[Fixed row]*

**(9.2.1) For your hydropower operations, what proportion of the following water aspects are regularly measured and monitored?**

**Fulfilment of downstream environmental flows**

#### (9.2.1.1) % of sites/facilities/operations measured and monitored

*Select from:*

☒ 100%

#### (9.2.1.2) Please explain

*The downstream water flows at our power plants are monitored in accordance with German legislation within the framework of regulatory approval conditions.*

**Sediment loading**

#### (9.2.1.1) % of sites/facilities/operations measured and monitored

*Select from:*

☒ 100%

#### (9.2.1.2) Please explain

*EnBW only operates run-of-river power plants with permanent flow or pumped storage power plants without natural inflows. There is no significant accumulation of sediment here. The issue of sediment can be assessed as immaterial for EnBW's business activities.*

**Other, please specify**

#### (9.2.1.1) % of sites/facilities/operations measured and monitored

Select from:

☒ Not relevant

#### (9.2.1.2) Please explain

N/A

[Fixed row]

**(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?**

#### Total withdrawals

##### (9.2.2.1) Volume (megaliters/year)

904000

##### (9.2.2.2) Comparison with previous reporting year

Select from:

☒ Lower

##### (9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in efficiency

##### (9.2.2.4) Five-year forecast

Select from:

☒ Much lower

#### (9.2.2.5) Primary reason for forecast

Select from:

☒ Increase/decrease in efficiency

#### (9.2.2.6) Please explain

*EnBW continuously invests in the efficient improvement of its plants, also with a view to maximizing the efficient use of water in the relevant processes. The plan for the coming years is to flank this with ambitious internal targets for consumption and use. For this reason, a significant reduction in this and other values is to be expected.*

### Total discharges

#### (9.2.2.1) Volume (megaliters/year)

888000

#### (9.2.2.2) Comparison with previous reporting year

Select from:

☒ Lower

#### (9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in efficiency

#### (9.2.2.4) Five-year forecast

Select from:

☒ Much lower

#### (9.2.2.5) Primary reason for forecast

Select from:



☒ Increase/decrease in efficiency

#### (9.2.2.6) Please explain

*EnBW continuously invests in the efficient improvement of its plants, also with a view to maximizing the efficient use of water in the relevant processes. The plan for the coming years is to flank this with ambitious internal targets for consumption and use. For this reason, a significant reduction in this and other values is to be expected.*

### Total consumption

#### (9.2.2.1) Volume (megaliters/year)

14000

#### (9.2.2.2) Comparison with previous reporting year

Select from:

☒ Lower

#### (9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in efficiency

#### (9.2.2.4) Five-year forecast

Select from:

☒ Much lower

#### (9.2.2.5) Primary reason for forecast

Select from:

☒ Increase/decrease in efficiency

#### (9.2.2.6) Please explain

EnBW continuously invests in the efficient improvement of its plants, also with a view to maximizing the efficient use of water in the relevant processes. The plan for the coming years is to flank this with ambitious internal targets for consumption and use. For this reason, a significant reduction in this and other values is to be expected.

[Fixed row]

#### (9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.

	Withdrawals are from areas with water stress	Identification tool	Please explain
	Select from: <input checked="" type="checkbox"/> No	Select all that apply <input checked="" type="checkbox"/> WRI Aqueduct <input checked="" type="checkbox"/> WWF Water Risk Filter	For its business activities EnBW performs analyses based on the WWF Water Risk Filter and WRI Aqueduct.

[Fixed row]

#### (9.2.7) Provide total water withdrawal data by source.

**Fresh surface water, including rainwater, water from wetlands, rivers, and lakes**

##### (9.2.7.1) Relevance

Select from:

☒ Relevant

##### (9.2.7.2) Volume (megaliters/year)

896000

##### (9.2.7.3) Comparison with previous reporting year

Select from:

☒ Lower

#### (9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

#### (9.2.7.5) Please explain

*Surface/River water extraction (m<sup>3</sup>)*

#### **Brackish surface water/Seawater**

#### (9.2.7.1) Relevance

Select from:

☒ Not relevant

#### (9.2.7.5) Please explain

*No collection of KPIs due to classification as immaterial for business activities*

#### **Groundwater – renewable**

#### (9.2.7.1) Relevance

Select from:

☒ Relevant

#### (9.2.7.2) Volume (megaliters/year)

*6300*

#### (9.2.7.3) Comparison with previous reporting year

Select from:

☒ Lower

#### (9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

#### (9.2.7.5) Please explain

*Well water/ Groundwater extraction*

### Groundwater – non-renewable

#### (9.2.7.1) Relevance

Select from:

☒ Not relevant

#### (9.2.7.5) Please explain

*No collection of KPIs due to classification as immaterial for business activities*

### Produced/Entrained water

#### (9.2.7.1) Relevance

Select from:

☒ Not relevant

#### (9.2.7.5) Please explain

*No collection of KPIs due to classification as immaterial for business activities*

### Third party sources

#### (9.2.7.1) Relevance

Select from:

☒ Relevant but volume unknown

#### (9.2.7.5) Please explain

*Our suppliers need water for their production process – for example Coal mining companies*  
*[Fixed row]*

### (9.2.8) Provide total water discharge data by destination.

#### Fresh surface water

#### (9.2.8.1) Relevance

Select from:

☒ Relevant

#### (9.2.8.2) Volume (megaliters/year)

883000000

#### (9.2.8.3) Comparison with previous reporting year

Select from:

☒ Lower

#### (9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

#### (9.2.8.5) Please explain

Cooling water discharge (direct discharge)

## Brackish surface water/seawater

### (9.2.8.1) Relevance

Select from:

☒ Not relevant

### (9.2.8.5) Please explain

*EnBW only discharges appropriately treated cooling water for power plants back into surface watercourses. According to corresponding measurements, this corresponds to the quality of drinking water in accordance with the applicable legal standards. There is no discharge into seas or groundwater. This is ensured by regular monitoring.*

## Groundwater

### (9.2.8.1) Relevance

Select from:

☒ Not relevant

### (9.2.8.5) Please explain

*EnBW only discharges appropriately treated cooling water for power plants back into surface watercourses. According to corresponding measurements, this corresponds to the quality of drinking water in accordance with the applicable legal standards. There is no discharge into seas or groundwater. This is ensured by regular monitoring.*

## Third-party destinations

### (9.2.8.1) Relevance

Select from:

☒ Relevant but volume unknown

#### (9.2.8.5) Please explain

*Our suppliers discharging water during their processes – for example Coal mining companies*  
[Fixed row]

#### (9.2.9) Within your direct operations, indicate the highest level(s) to which you treat your discharge.

##### Tertiary treatment

#### (9.2.9.1) Relevance of treatment level to discharge

Select from:

☒ Not relevant

#### (9.2.9.6) Please explain

*EnBW only discharges suitably treated cooling water for power plants. According to measurements, this water does not contain any pollutants, but only needs to be cooled to a temperature that is compatible with the environment before being discharged. The harmlessness of the discharged water with regard to pollutants is ensured by regular statutory and internal controls. On this basis, no further treatment of the water is necessary.*

##### Secondary treatment

#### (9.2.9.1) Relevance of treatment level to discharge

Select from:

☒ Not relevant

#### (9.2.9.6) Please explain

*EnBW only discharges suitably treated cooling water for power plants. According to measurements, this water does not contain any pollutants, but only needs to be cooled to a temperature that is compatible with the environment before being discharged. The harmlessness of the discharged water with regard to pollutants is ensured by regular statutory and internal controls. On this basis, no further treatment of the water is necessary.*

##### Primary treatment only

### (9.2.9.1) Relevance of treatment level to discharge

Select from:

☒ Not relevant

### (9.2.9.6) Please explain

*EnBW only discharges suitably treated cooling water for power plants. According to measurements, this water does not contain any pollutants, but only needs to be cooled to a temperature that is compatible with the environment before being discharged. The harmlessness of the discharged water with regard to pollutants is ensured by regular statutory and internal controls. On this basis, no further treatment of the water is necessary.*

### Discharge to the natural environment without treatment

### (9.2.9.1) Relevance of treatment level to discharge

Select from:

☒ Not relevant

### (9.2.9.6) Please explain

*EnBW only discharges suitably treated cooling water for power plants. According to measurements, this water does not contain any pollutants, but only needs to be cooled to a temperature that is compatible with the environment before being discharged. The harmlessness of the discharged water with regard to pollutants is ensured by regular statutory and internal controls. On this basis, no further treatment of the water is necessary.*

### Discharge to a third party without treatment

### (9.2.9.1) Relevance of treatment level to discharge

Select from:

☒ Not relevant

### (9.2.9.6) Please explain

*EnBW only discharges suitably treated cooling water for power plants. According to measurements, this water does not contain any pollutants, but only needs to be cooled to a temperature that is compatible with the environment before being discharged. The harmlessness of the discharged water with regard to pollutants is ensured by regular statutory and internal controls. On this basis, no further treatment of the water is necessary.*



## Other

### (9.2.9.1) Relevance of treatment level to discharge

Select from:

☒ Not relevant

### (9.2.9.6) Please explain

*EnBW only discharges suitably treated cooling water for power plants. According to measurements, this water does not contain any pollutants, but only needs to be cooled to a temperature that is compatible with the environment before being discharged. The harmlessness of the discharged water with regard to pollutants is ensured by regular statutory and internal controls. On this basis, no further treatment of the water is necessary.*

*[Fixed row]*

## (9.2.10) Provide details of your organization's emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year.

### (9.2.10.1) Emissions to water in the reporting year (metric tons)

0

### (9.2.10.2) Categories of substances included

Select all that apply

- ☒ Nitrates
- ☒ Phosphates
- ☒ Pesticides
- ☒ Priority substances listed under the EU Water Framework Directive

### (9.2.10.3) List the specific substances included

N/A

#### (9.2.10.4) Please explain

*EnBW does not use any of the aforementioned substances as part of its business activities.*  
[Fixed row]

### (9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

#### Direct operations

#### (9.3.1) Identification of facilities in the value chain stage

Select from:

☒ No, we have not assessed this value chain stage for facilities with water-related dependencies, impacts, risks, and opportunities, but we are planning to do so in the next 2 years

#### (9.3.4) Please explain

*EnBW is currently on the way to improving its processes and measures in relation to water risks. This is where the top Group project ESGgo! provides incentives and systems to improve EnBW's overall performance in this area.*

#### Upstream value chain

#### (9.3.1) Identification of facilities in the value chain stage

Select from:

☒ No, we have not assessed this value chain stage for facilities with water-related dependencies, impacts, risks, and opportunities, but we are planning to do so in the next 2 years

#### (9.3.4) Please explain

*EnBW is currently on the way to improving its processes and measures in relation to water risks. This is where the top Group project ESGgo! provides incentives and systems to improve EnBW's overall performance in this area.*  
[Fixed row]

**(9.4) Could any of your facilities reported in 9.3.1 have an impact on a requesting CDP supply chain member?**

Select from:

☒ We do not have this data but we intend to collect it within two years

**(9.5) Provide a figure for your organization’s total water withdrawal efficiency.**

**(9.5.1) Revenue (currency)**

444307000000

**(9.5.2) Total water withdrawal efficiency**

491490.04

**(9.5.3) Anticipated forward trend**

EnBW continuously invests in improving the efficiency of water use in all business processes. We expect a significant reduction in water intensity in the coming years as a result of these investments and the use of less cooling water-intensive power plants for electricity generation.  
[Fixed row]

**(9.7) Do you calculate water intensity for your electricity generation activities?**

Select from:

☒ No, but we intend to do so within the next two years

**(9.12) Provide any available water intensity values for your organization’s products or services.**

**Row 1**

**(9.12.1) Product name**

Waste water intensity

### (9.12.2) Water intensity value

28

### (9.12.3) Numerator: Water aspect

Select from:

☒ Other, please specify :Waste water (indirect discharge, sewage system)

### (9.12.4) Denominator

Own electricity generation

### (9.12.5) Comment

Waste water intensity displays the the cooling water and waste water discharged per kilowatt hour of of our own electricity generation from our own electricity generation at the EnBW Group together with the volume of electricity generated across the Group without the contribution made by the nuclear power plants. The waste water intensity of our own electricity generation fell in comparison to 2022 by 7.3% to 28.0 l/kWh

[Add row]

## (9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

### (9.13.1) Products contain hazardous substances

Select from:

☒ No

### (9.13.2) Comment

We are focusing our business on renewable energies, electricity grids, telecommunications networks, e-mobility and smart, sustainable energy solutions for our customers. Our products do not contain substances classified as hazardous by a regulatory authority.

[Fixed row]

## (9.14) Do you classify any of your current products and/or services as low water impact?

### (9.14.1) Products and/or services classified as low water impact

Select from:

☒ Yes

### (9.14.2) Definition used to classify low water impact

*I. Eco-transformers: Water and soil are important foundations of life for humans, animals and plants and are therefore an indispensable part of nature. Water and soil thus deserve special protection against pollution and excessive use. Necessary uses should be carried out in harmony with each other and with the utmost respect for the ecosystem. -- Water protection based on Eco-transformers - The use of the bio-oil transformers is particularly interesting for maintenance and renewal measures in water protection areas. The major advantages of plant oils are that they are biodegradable and only classified as being "generally hazardous to water." There are thus ecological advantages to operating a transformer in drinking water protection zones that uses plant oil. II. Leak Control: In the field of water supply, the careful use of resources also includes the reduction of water losses in the drinking water network. A closer look here is also useful for cost optimization. Low water losses are an essential quality parameter for the condition of the supply network. -- RBS wave (a company of EnBW) offers every water provider a system that enables taking a 'closer look': LeakControl records the through-flow inside the pipe thanks to the latest ultrasound technology. By monitoring the through-flow at hydraulically relevant points within the network a leakage can be detected and is then allocated to a so-called "virtual zone". This drastically reduces the area of a potential leakage in the network and consequently also reduces the efforts to locate it. The controls of the LeakControl station processes the recorded data and sends it to the LeakControl server. Depending on requirements the data can be evaluated via internet interface, the customer's own control system or via stand-alone software. The modular system structure makes it furthermore possible to also integrate already existing measurements into the monitoring. III. Water usage: Increased use of modern cooling towers: For the operation of our thermal power plants (nuclear power, coal, oil, gas), large quantities of water are taken from the Rhine and Neckar Rivers in particular for cooling and as process water, which is then fed back in after use. Through the increased use of modern cooling towers, newer and more efficient power plants and the use of combined heat and power generation, we have been able to considerably reduce the burden on the watercourses compared to the earlier heat input of older thermal power plants with once-through cooling. This is the result of the economic analysis carried out as part of the management planning for the Neckar River in connection with the Water Framework Directive. Even during summer heat waves and low water periods, sophisticated water, heat and oxygen management, coordinated with the authorities, helps to minimise the impact on water bodies as far as possible. With the water withdrawal charge that has been payable in Baden-Württemberg for many years, there is not only an ecological aspect but also an economic incentive to use the resource water for cooling purposes only to the extent necessary.*

### (9.14.4) Please explain

*I. Eco-transformers a product of Netze BW (an EnBW company) for municipalities, public utilities and industrial customers: Here, a natural ester is used as the insulating medium instead of the usual mineral oil. This is obtained from natural vegetable oils. As a result, eco-transformers are ecologically less harmful, they are*

more energy-efficient and offer greater safety. The major advantages of plant oils are that they are biodegradable and only classified as being “generally hazardous to water.” There are thus ecological advantages to operating a transformer in drinking water protection zones that uses plant oil. II. Leak Control: RBS wave offers services in this area:- Working out concepts for water loss reduction- Positioning of LeakControl sensors with the software “LeakControl Position Optimizer”- Web-based data storage- Support in the localization of leakages with the software “LeakControl LeakFinder” III. Power generation: Minimize impairment of water bodies. [Fixed row]

## **(9.15) Do you have any water-related targets?**

Select from:

☒ Yes

**(9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.**

### **Water pollution**

#### **(9.15.1.1) Target set in this category**

Select from:

☒ No, and we do not plan to within the next two years

#### **(9.15.1.2) Please explain**

*Water pollution was not classified as significant from EnBW's point of view.*

### **Water withdrawals**

#### **(9.15.1.1) Target set in this category**

Select from:

☒ No, but we plan to within the next two years

#### **(9.15.1.2) Please explain**

*Water withdrawals was not classified as significant from EnBW's point of view. The majority of the water used to cool power plants is discharged again after cooling in accordance with legal regulations.*

## Water, Sanitation, and Hygiene (WASH) services

### (9.15.1.1) Target set in this category

Select from:

☒ No, and we do not plan to within the next two years

### (9.15.1.2) Please explain

*EnBW does not operate any business related to water and sanitation.*

## Other

### (9.15.1.1) Target set in this category

Select from:

☒ Yes

[Fixed row]

## (9.15.2) Provide details of your water-related targets and the progress made.

### Row 1

#### (9.15.2.1) Target reference number

Select from:

☒ Target 1

#### (9.15.2.2) Target coverage

Select from:

☒ Organization-wide (direct operations only)

### (9.15.2.3) Category of target & Quantitative metric

**Other**

☒ Other, please specify :Waste water Intensity

### (9.15.2.4) Date target was set

03/10/2022

### (9.15.2.5) End date of base year

12/31/2017

### (9.15.2.6) Base year figure

27.7

### (9.15.2.7) End date of target year

12/30/2025

### (9.15.2.8) Target year figure

19.4

### (9.15.2.9) Reporting year figure

28

### (9.15.2.10) Target status in reporting year

Select from:

☒ Underway



#### (9.15.2.11) % of target achieved relative to base year

-4

#### (9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☒ Other, please specify :Own goal derived from the business model

#### (9.15.2.13) Explain target coverage and identify any exclusions

*A large proportion of water use at EnBW is attributable to energy generation in thermal power plants, which require large quantities of water for their cooling processes. The water targets therefore apply in particular to these locations. EnBW has set itself the goal of making the use of water in these plants more efficient, reducing water consumption and minimizing the impact on local water resources.*

#### (9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

*The central element of the plan is to continuously improve water efficiency at all sites. This applies in particular to the thermal power plants, which require large quantities of water for cooling processes. EnBW is investing in modern cooling technologies that lower water consumption and reduce the amount of cooling water used.*

#### (9.15.2.16) Further details of target

*In terms of our waste water intensity, we have set ourselves an reduction target of between 20% and 30% by 2025 in comparison to the reference year 2018.*  
[Add row]

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☒ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Disclosure of risks and opportunities

☒ All data points in module 3

(13.1.1.3) Verification/assurance standard

## General standards

- ☒ ISAE 3000
- ☒ ISAE 3410, Assurance Engagements on Greenhouse Gas Statements

## Climate change-related standards

- ☒ Other climate change verification standard, please specify :EY GmbH & Co. KG Wirtschaftsprüfungsgesellschaft has audited the consolidated financial statements including the contents of the non-financial statement with reasonable assurance and has thus carried out a complete audit.

### (13.1.1.4) Further details of the third-party verification/assurance process

*EY GmbH & Co. KG has performed a limited assurance engagement on the “EnBW Greenhouse Gas Report 2023 of EnBW Energie Baden-Württemberg AG”, Karlsruhe, for the period from 1 January 2023 to 31 December 2023. EY GmbH & Co. KG Wirtschaftsprüfungsgesellschaft has audited the consolidated financial statements and the combined management report including the contents of the non-financial declaration with reasonable assurance and has thus carried out a complete audit (except for the section “Appropriateness and effectiveness of the risk management system and the internal control system (iRM)” in the “Report on opportunities and risks”).*

### (13.1.1.5) Attach verification/assurance evidence/report (optional)

*EnBW\_GHG Report\_01-01-2023\_31-12-2023\_.pdf*

## Row 2

### (13.1.1.1) Environmental issue for which data has been verified and/or assured

*Select all that apply*

- ☒ Water

### (13.1.1.2) Disclosure module and data verified and/or assured

#### Environmental performance – Water security

- ☒ Emissions to water in the reporting year
- ☒ Water consumption– total volume
- ☒ Water discharges– total volumes
- ☒ Water discharges – volumes by destination

### (13.1.1.3) Verification/assurance standard

#### Water-related standards

☒ Other water verification standard, please specify :EY GmbH & Co. KG Wirtschaftsprüfungsgesellschaft has audited the consolidated financial statements including the contents of the non-financial statement with reasonable assurance and has thus carried out a complete audit.

### (13.1.1.4) Further details of the third-party verification/assurance process

*EY GmbH & Co. KG Wirtschaftsprüfungsgesellschaft has audited ENbWS consolidated financial statements and the combined management report including the contents of the non-financial declaration with reasonable assurance and has thus carried out a complete audit (except for the section “Appropriateness and effectiveness of the risk management system and the internal control system (iRM)” in the “Report on opportunities and risks”).*

### (13.1.1.5) Attach verification/assurance evidence/report (optional)

*integrated-annual-report-2023.pdf*  
[Add row]

**(13.3) Provide the following information for the person that has signed off (approved) your CDP response.**

### (13.3.1) Job title

*Chief Financial Officer (CFO)*

### (13.3.2) Corresponding job category

*Select from:*

☒ Chief Financial Officer (CFO)  
[Fixed row]

**(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.**

*Select from:*

☒ No

